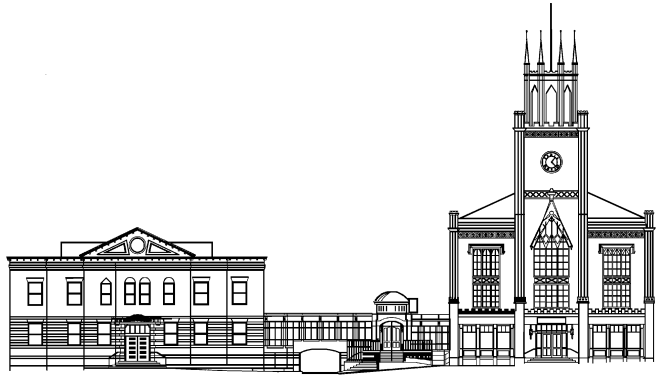




COMMITTEE ON ACCOUNTS, ENROLLMENT AND REVENUE ADMINISTRATION

January 20, 2026 at 5:00 PM
Aldermanic Chambers, City Hall (3rd Floor)

Members: Aldermen O'Neil, Terrio, Goonan, Burkush, Vincent

AGENDA

The Chairman calls the meeting to order.

The Clerk calls the roll.

1. Update on the City's Revolving Loan Fund.
Gentlemen, what is your pleasure?
2. Communication from Kim LeBlanc, Financial Analyst II, submitting Finance Department reports as follows:

- Accounts Receivable over 90 days
- Aging Report
- Outstanding Receivables

Gentlemen, what is your pleasure?

3. Communication from Sharon Wickens, Finance Officer, submitting the City's Monthly Financial Reports (unaudited) for the first six months of FY26.
Gentlemen, what is your pleasure?
4. Communication from Mayor Ruais regarding auditing of the School District and City departments and the revision of related policies.
Gentlemen, what is your pleasure?

If there is no further business, a motion is in order to adjourn.



Sharon Y. Wickens
Finance Officer

Michele A. Bogardus
Deputy Finance Officer

CITY OF MANCHESTER
Finance Department

January 12, 2026

Committee on Accounts, Enrollment & Revenue Administration
C/o Matthew Normand, City Clerk
One City Hall Plaza
Manchester, NH 03101

Dear Honorable Committee Members,

Attached for your review is a summary of the City's revolving and recovery loan accounts.

Respectfully submitted,

Kim LeBlanc
Financial Analyst II

Enc.

REVOLVING & RECOVERY LOANS
1/6/2026

Loan #	Revolving Loan - City	Original Loan Date	Original Loan Maturity Date	Original Loan Amount	Current Principal Balance	Current Interest Balance	Loan Activity
1	Maax Inc	5/29/2007	5/1/2019	\$210,000.00	\$73,404.61	\$0.00	
2	Lazy Nicks	10/30/2009	10/30/2030	\$40,000.00	\$14,200.47	\$0.00	
3	Delisle Market	1/28/2010	10/15/2020	\$43,500.00	\$22,662.42	\$0.00	
4	Delisle Market - Energy Loan	1/28/2010	8/15/2020	\$20,000.00	\$11,845.35	\$0.00	
5	Cedar & Oak	9/25/2008	1/1/2018	\$41,000.00	\$20,697.39	\$0.00	
				\$354,500.00	\$142,810.24	\$0.00	

SUMMARY NOTES:

Loan 1 - Status current and in good standing.
 Loan 2 - Over 30 days past due.
 Loans 3 & 4 - Over 30 days past due, with Solicitor's Office.
 Loan 5 - Over 60 days past due, with the Solicitor's Office.

Loan #	Revolving Loan - MDC	Original Loan Date	Loan Maturity Date	Original Loan Amount	Current Principal Balance	Current Interest Balance	Loan Activity
6	Palace Theatre Trust	1/24/2019	10/1/2029	\$1,686,622.04	\$1,686,622.04	\$0.00	Interest calculated quarterly on outstanding principal amount due
7	PM Barbering, LLC	5/30/2025	6/1/2030	\$25,000.00	\$22,424.17	\$102.78	
8	99 Manch, LLC	5/30/2025	6/1/2030	\$10,000.00	\$8,927.45	\$27.90	
				\$1,721,622.04	\$1,717,973.66	\$130.68	

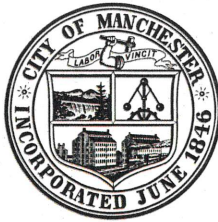
SUMMARY NOTES:

Loans 6 thru 8 - Status current and in good standing.

Loan #	Recovery Loans - MDC	Original Loan Date	Loan Maturity Date	Original Loan Amount	Current Principal Balance	Current Interest Balance	Loan Activity
9	Blackwood Law, PLLC	12/8/2022	11/1/2027	\$25,000.00	\$10,721.16	\$17.87	
10	My CNA Now, LLC	12/8/2022	11/1/2027	\$25,000.00	\$10,721.16	\$17.87	
11	3 Kitchen Bar & Grill LLC	5/17/2021	5/1/2026	\$15,000.00	\$3,595.26	\$5.99	
				\$65,000.00	\$25,037.58	\$41.73	

SUMMARY NOTES:

Loans 9 & 10 - Status current and in good standing.
 Loan 11 - Over 60 days past due.



Sharon Y. Wickens
Finance Officer

Michele A. Bogardus
Deputy Finance Officer

CITY OF MANCHESTER
Finance Department

January 9, 2026

Committee on Accounts, Enrollment & Revenue Administration
c/o Matthew Normand, City Clerk
One City Hall Plaza
Manchester, NH 03101

Dear Honorable Committee Members,

Attached is a summary of the City's accounts receivables over 90 days, as well as, an aging report. Also included is a list of outstanding receivables that have been submitted to the City Solicitor for review and determination of collectability.

In summary, outstanding receivables over 90 days totals \$3,706,879 out of \$4,797,620 billed. December's outstanding receivables totaled \$2,941,187 out of \$4,111,517 billed.

Please let me know if you have any questions or require further information.

Respectfully submitted,

Kim LeBlanc
Financial Analyst II

Enc.

**Summary of Accounts Receivable Over 90 Days
by Department - with Previous Month's Comparative**

Total Receivables Over 90 Days		<u>1/9/2026</u>	<u>12/4/2025</u>
	<u>Dept Code</u>	<u>Over 90 Days</u>	<u>Over 90 Days</u>
Airport	25	\$ 2,894,760.98	\$ 2,114,459.17
EPD	27	\$ 21,825.97	\$ 21,825.97
Parking Department	52	\$ 90,827.60	\$ 85,703.19
Total Enterprise Funds		\$ 3,007,414.55	\$ 2,221,988.33
Building Maintenance	21	\$ 8,883.39	\$ 8,883.39
Fire Department	30	\$ 440,910.55	\$ 443,798.02
Highway	50, 51	\$ 21,394.39	\$ 20,428.95
Parks & Recreation	65	\$ 11,805.00	\$ 13,331.40
Police Department	33,34,35,36	\$ 216,470.69	\$ 232,756.90
Total General Fund		\$ 699,464.02	\$ 719,198.66
Grand Totals		\$ 3,706,878.57	\$ 2,941,186.99
<u>General Fund receivables over \$10,000 by customer</u>			
FEMA	30	\$ 403,047.63	\$ 403,047.63
Donald J Trump for Pres	33,34,35,36	\$ 35,313.54	\$ 35,313.54
FEMA	33,34,35,36	\$ 35,250.00	\$ 35,250.00
Manchester Police Dept	33,34,35,36	\$ 62,766.69	\$ 88,726.15
US Dept of Justice	33,34,35,36	\$ 35,329.60	\$ 35,329.60
Totals		\$ 571,707.46	\$ 597,666.92
Total General Fund receivables over 90 days less over \$10,000		<u>\$ 127,756.56</u>	<u>\$ 121,531.74</u>

Explanation of Charges
FEMA Reimbursement - In-process
SNHU Rally
FEMA Reimbursement - In-process
Grant Reimb - In Process
Grant Reimb - In Process

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
21	8132-21	FEMA	8,883.39	\$ -	\$ 8,883.39
21		BUILDING MAINTENANCE TOTALS	\$ 8,883.39	\$ -	\$ 8,883.39
25		010319, LLC	\$ 30.00	\$ -	\$ 30.00
25		A LIST LIMOUSINE SERVICE LLC	\$ 75.00	\$ -	\$ 75.00
25		ADVENTURE LIMOUSINE & TRANSPORTATION	\$ 75.00	\$ -	\$ 75.00
25		AIR GENERAL INC.	\$ 185.00	\$ -	\$ 185.00
25		AIR TRANSPORT INTERNATIONAL, INC.	\$ 4,550.96	\$ 2,275.48	\$ 2,275.48
25		ALL AMERICAN LIMOUSINE, INC.	\$ 75.00	\$ -	\$ 75.00
25		ALLIED UNIVERSAL SECURITY SERVICES	\$ 1,625.00	\$ 150.00	\$ 1,475.00
25		ALLIED UNIVERSAL TECHNICAL SERVICES	\$ 1,489.00	\$ 300.00	\$ 1,189.00
25		ALLIED UNIVERSAL TECHNOLOGY SERVICES	\$ 150.00	\$ -	\$ 150.00
25		AMBIUS, INC.	\$ 599.00	\$ -	\$ 599.00
25		AMERICAN AIRLINES, INC.	\$ 67,343.04	\$ 63,400.44	\$ 3,942.60
25		AMERICAN CLASSIC LIMOUSINES	\$ 25.00	\$ -	\$ 25.00
25		AMERIFLIGHT, LLC	\$ 51,082.61	\$ 13,594.88	\$ 37,487.73
25		AMMON, KEITH	\$ 20.00	\$ -	\$ 20.00
25		AT&T - NEW CINGULAR WIRELESS PCS, LLC	\$ 75.24	\$ 75.01	\$ 0.23
25		ATLAS AIR, INC.	\$ 75.00	\$ -	\$ 75.00
25		AUGUSTE, PAUL R.	\$ 145.00	\$ -	\$ 145.00
25		AVELO AIRLINES, INC.	\$ 357,855.31	\$ 134,014.84	\$ 223,840.47
25		AVIATION ASSOCIATES	\$ 7,691.54	\$ 3,049.19	\$ 4,642.35
25		AVIS-BUDGET FAMILY	\$ 6,309.58	\$ -	\$ 6,309.58
25		AXIS COACH, LLC	\$ 75.00	\$ -	\$ 75.00
25		BAE SYSTEMS	\$ 2,365.00	\$ 375.00	\$ 1,990.00
25		BREEZE AVIATION GROUP, INC.	\$ 250,032.43	\$ 95,177.84	\$ 154,854.59
25		BROCK, PAUL (B SQUARED INC.)	\$ 495.00	\$ -	\$ 495.00
25		CARTIER GROUP LLC	\$ 140.00	\$ 75.00	\$ 65.00
25		COMCAST BUSINESS	\$ 7,818.30	\$ -	\$ 7,818.30
25		COMMUTAIR, INC. (UNITED EXPRESS)	\$ 63,737.01	\$ 18,266.53	\$ 45,470.48
25		CONSOLIDATED COMMUNICATIONS	\$ 450.00	\$ -	\$ 450.00
25		COTTON, JOHN	\$ 465.00	\$ 400.00	\$ 65.00
25		DEKA	\$ 365.00	\$ -	\$ 365.00
25		DHART	\$ 1,739.00	\$ -	\$ 1,739.00
25		DOOR TO DOOR DRIVING SERVICES, LLC	\$ 75.00	\$ -	\$ 75.00
25		DUNKIN DONUTS	\$ 1,600.14	\$ -	\$ 1,600.14
25		EGOLF, STEPHEN	\$ 920.00	\$ -	\$ 920.00
25		ENGIE SERVICES	\$ 2,304.00	\$ -	\$ 2,304.00
25		ENTERPRISE RENT-A-CAR	\$ 8,288.04	\$ -	\$ 8,288.04
25		ENVOY AIRLINES (AMERICAN AIRLINES SUBSIDIARY)	\$ 77,911.73	\$ 504.72	\$ 77,407.01
25		ERIC MITCHELL & ASSOCIATES	\$ 25.00	\$ -	\$ 25.00
25		EVERGREEN HARVARD GROUP	\$ 85.00	\$ -	\$ 85.00
25		FACILITY SOLUTIONS INC.	\$ 703.00	\$ 75.00	\$ 628.00
25		FAIRFIELD INN	\$ 75.00	\$ -	\$ 75.00
25		FEDERAL EXPRESS CORPORATION	\$ 17,601.30	\$ 6,872.30	\$ 10,729.00
25		FEDERAL GRANTS	\$ 1,310,569.26	\$ -	\$ 1,310,569.26
25		FLIGHT ONE OWNERS ASSOCIATION	\$ 174.90	\$ -	\$ 174.90
25		GAFF, BURNIE	\$ 75.00	\$ -	\$ 75.00
25		GRANITE STATE AMBASSADORS	\$ 225.00	\$ -	\$ 225.00
25		GROUP 1 REALTY NE, LLC	\$ 3,307.68	\$ 3,277.60	\$ 30.08
25		HANGAR 5 ASSOCIATION	\$ 235.00	\$ -	\$ 235.00
25		HERTZ CAR RENTAL	\$ 450.00	\$ 225.00	\$ 225.00
25		HERTZ CORPORATION	\$ 75,530.38	\$ 1,488.50	\$ 74,041.88
25		HOST INTERNATIONAL, INC.	\$ 55,731.37	\$ 55,601.09	\$ 130.28
25		HUDSON GROUP	\$ 26,111.31	\$ 16,588.50	\$ 9,522.81
25		HUNTLEIGH CORPORATION	\$ 266.02	\$ -	\$ 266.02
25		HUTTER CONSTRUCTION CORP	\$ 75.00	\$ -	\$ 75.00
25		INTERSTATE ELECTRICAL SERVICES	\$ 140.00	\$ -	\$ 140.00
25		JACOBS ENGINEERING GROUP INC	\$ 75.00	\$ -	\$ 75.00
25		JEM FLIGHT, LLC	\$ 75.00	\$ -	\$ 75.00
25		JETBLUE AIRWAYS CORPORATION	\$ 521,335.77	\$ 178,719.28	\$ 342,616.49
25		JODICE, TIMOTHY	\$ 1,667.12	\$ -	\$ 1,667.12
25		JP PEST SERVICES	\$ 125.00	\$ -	\$ 125.00
25		KEENAN TECHNICAL INDUSTRIES, INC.	\$ 140.00	\$ -	\$ 140.00
25		LEIDOS, SECURITY DETECTION & AUTOMATION, INC.	\$ 529.00	\$ -	\$ 529.00
25		LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$ 12,600.00	\$ 4,200.00	\$ 8,400.00
25		LONDONDERRY FLYING CLUB	\$ 718.00	\$ -	\$ 718.00
25		MAKE-A-WISH NEW HAMPSHIRE	\$ 1,625.00	\$ 812.50	\$ 812.50
25		MANCOAIR II, LLC	\$ 4,343.85	\$ -	\$ 4,343.85
25		MHT HEX HANGARS - BRYAN HALTER	\$ 129.00	\$ -	\$ 129.00
25		MHT HEX HANGARS - EVERETT WOOD	\$ 275.00	\$ -	\$ 275.00
25		MHT HEX HANGARS - JEFFREY SUTTON	\$ 64.00	\$ -	\$ 64.00
25		MHT HEX HANGARS - JOSEPH CARTER	\$ 65.00	\$ -	\$ 65.00
25		MHT HEX HANGARS - MARK WOODRUFF	\$ 320.00	\$ -	\$ 320.00
25		MISCELLANEOUS	\$ 489.98	\$ -	\$ 489.98
25		NATIONAL AVIATION SERVICES	\$ 8,051.57	\$ 5,118.92	\$ 2,934.65
25		NH LIFE SCIENCES	\$ 6,093.75	\$ 3,656.25	\$ 2,437.50
25		NORTHEAST RAMP HANGAR, LLC	\$ 75.00	\$ -	\$ 75.00
25		PIEDMONT AIRLINES, INC. (AMERICAN AIRLINES SUBSIDIARY)	\$ 102,980.82	\$ 26,506.90	\$ 76,473.92
25		PIKE INDUSTRIES	\$ 2,358.00	\$ -	\$ 2,358.00
25		PLANEMASTERS, LTD.	\$ 6,014.97	\$ -	\$ 6,014.97
25		PRO STAR AVIATION	\$ 127.35	\$ -	\$ 127.35
25		PSA AIRLINE (AMERICAN AIRLINES SUBSIDIARY)	\$ 273,372.40	\$ 83,814.44	\$ 189,557.96
25		RIDES BY JOANNE, LLC	\$ 75.00	\$ -	\$ 75.00
25		SAFEPASSAGE GROUP, INCORPORATED	\$ 25.50	\$ -	\$ 25.50
25		SCHONEBERGER, ERIC	\$ 800.00	\$ 400.00	\$ 400.00
25		SDNE, LLC	\$ 129.00	\$ -	\$ 129.00
25		SEACOAST BUSINESS MACHINES	\$ 140.00	\$ -	\$ 140.00
25		SIGNATURE FLIGHT SUPPORT CORPORATION	\$ 130,013.08	\$ 72,854.93	\$ 57,158.15
25		SIT BACK & RELAX, LLC	\$ 100.17	\$ -	\$ 100.17
25		SKY COACH & TRANSPORTATION, LLC	\$ 75.00	\$ -	\$ 75.00
25		SMARTE CARTE, INC.	\$ 323.55	\$ 34.86	\$ 288.69
25		SPIRIT AIRLINES, INC.	\$ 158,241.76	\$ 98,972.82	\$ 59,268.94
25		STATE GRANTS	\$ 63,485.52	\$ -	\$ 63,485.52
25		T-MOBILE NORTHEAST, LLC	\$ 2,518.39	\$ 516.34	\$ 2,002.05
25		TRANSPORTATION SECURITY ADMINISTRATION	\$ 39,659.90	\$ 19,829.95	\$ 19,829.95
25		TREGO/DUGAN AVIATION OF GRAND ISLAND, INC.	\$ 4,895.00	\$ -	\$ 4,895.00
25		TREGO-DUGAN AVIATION OF GRAND ISLAND, INC.	\$ 15,505.00	\$ -	\$ 15,505.00
25		TRIDENT AVIATION, LLC	\$ 400.00	\$ -	\$ 400.00
25		TSA UTILITY REIMB. OTA 70T01021T7668N057 (TSA-OTA 2021)	\$ 41,102.43	\$ 8,973.94	\$ 32,128.49
25		UNIFI	\$ 3,750.00	\$ (105.00)	\$ 3,855.00
25		WEISZMANN, ERIK	\$ 120.00	\$ -	\$ 120.00
25		WIGGINS AIRWAYS	\$ 205.00	\$ -	\$ 205.00
25		AIRPORT TOTALS	\$ 3,814,852.03	\$ 920,091.05	\$ 2,894,760.98
27	32752	BOB'S SEPTIC SERVICE LLC	\$ 20.00	\$ -	\$ 20.00
27	19303	LIBERTY SEPTIC LLC	\$ 21,162.62	\$ -	\$ 21,162.62
27	35048	THE THRONE DEPOT	\$ 100.00	\$ -	\$ 100.00
27	33581	TRI-STATE WASTE SERVICE	\$ 238.02	\$ 47.88	\$ 190.14
27	3117	WIND RIVER ENVIRONMENTAL	\$ 10,165.41	\$ 9,812.20	\$ 353.21
27		EPD TOTALS	\$ 31,686.05	\$ 9,860.08	\$ 21,825.97

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
30	33850	168 MERRIMACK ST LLC	\$ 1,323.00	\$ -	\$ 1,323.00
30	15581	234 MERRIMACK ST LLC	\$ 1,373.50	\$ 67.52	\$ 1,305.98
30	28454	300 GAY ST ACQUISITION	\$ 1,620.00	\$ 540.00	\$ 1,080.00
30	34300	447 UNION STREET, LLC.	\$ 2,160.00	\$ 540.00	\$ 1,620.00
30	21352	81 CANAL REALTY	\$ 540.00	\$ -	\$ 540.00
30	34433	71-73 MANCHESTER ST LLC	\$ 143.50	\$ 6.00	\$ 137.50
30	30122	79 CARL DR. REALTY, LLC	\$ 2,160.00	\$ 540.00	\$ 1,620.00
30	32262	API OF NH	\$ 1,080.00	\$ 540.00	\$ 540.00
30	33263	BARRETT, GREGORY J REV TRUST	\$ 540.00	\$ -	\$ 540.00
30	34830	BARRY HOMES LLC	\$ 1,161.00	\$ 580.50	\$ 580.50
30	30102	BT PROPERTY LLC	\$ 4,680.00	\$ 2,500.00	\$ 2,180.00
30	30414	CP MANAGEMENT	\$ 1,620.00	\$ 540.00	\$ 1,080.00
30	35414	CROWN CASTLE	\$ 107.50	\$ 7.50	\$ 100.00
30	2748	CVS ASSET PROTECTION SVC	\$ 3,385.80	\$ 1,144.80	\$ 2,241.00
30	35839	DEALY CC	\$ 1,318.40	\$ 678.40	\$ 640.00
30	32722	DICK'S SPORTING GOODS	\$ 1,080.00	\$ 540.00	\$ 540.00
30	27580	EASTERN AVENUE ASSOCIATION	\$ 227.00	\$ 15.00	\$ 212.00
30	32783	EVO	\$ 215.00	\$ 107.50	\$ 107.50
30	8132-30	FEMA	\$ 403,047.63	\$ -	\$ 403,047.63
30	32576	FINCH, RUTH	\$ 1,080.00	\$ 540.00	\$ 540.00
30	21771	GAMACHE INVESTMENT PROP	\$ 1,620.00	\$ 540.00	\$ 1,080.00
30	34428	GL DECADE 2020 LLC.	\$ 1,202.80	\$ 257.98	\$ 944.82
30	30104	HACKETT HILL CENTER-552	\$ 540.00	\$ -	\$ 540.00
30	22443	HANNAFORD	\$ 830.25	\$ 580.25	\$ 270.00
30	34981	KNOWLES, DYLAN	\$ 635.00	\$ 30.00	\$ 605.00
30	38113	LEROCQUE, KRISTINE	\$ 1,080.00	\$ -	\$ 1,080.00
30	34648	MYRTLE STREET 23, LLC	\$ 653.50	\$ 547.50	\$ 106.00
30	7335	NEW BEECH HILL NH LLC	\$ 4,505.40	\$ 1,480.80	\$ 3,024.60
30	34348	PHAM, MY KIM THI	\$ 2,160.00	\$ 540.00	\$ 1,620.00
30	34117-30	QUEEN CITY PRIDE INC	\$ 753.10	\$ -	\$ 753.10
30	33288	REALTY INCOME CORPORATION	\$ 540.00	\$ -	\$ 540.00
30	11092	RITE AID CORPORATION	\$ 3,580.00	\$ 3,040.00	\$ 540.00
30	32867	SERITAGE SRC FINANCE, LLC	\$ 1,080.00	\$ 540.00	\$ 540.00
30	35587	SHEFFIELD RD HOLDINGS,	\$ 1,136.70	\$ 572.40	\$ 564.30
30	18658	SPEEDWAY, LLC	\$ 1,152.90	\$ 572.40	\$ 580.50
30	34978	SPLB PROP, LLC	\$ 1,670.50	\$ 97.50	\$ 1,573.00
30	34983	STRATTON OAKMONT INC.	\$ 1,241.84	\$ 62.12	\$ 1,179.72
30	5283	UNITED PARCEL SERVICE	\$ 1,854.90	\$ 604.80	\$ 1,250.10
30	2487	US POST OFFICE	\$ 3,576.70	\$ 1,723.20	\$ 1,853.50
30	31815	VERIZON WIRELESS	\$ 116.50	\$ 6.00	\$ 110.50
30	62-30	YEE DYNASTY	\$ 1,252.90	\$ 672.40	\$ 580.50
30	3278-30	YWCA	\$ 1,180.00	\$ 640.00	\$ 540.00
30	32734	ZJBV PROPERTIES LLC.	\$ 4,120.00	\$ 3,040.00	\$ 1,080.00
30	FIRE TOTALS		\$ 465,325.12	\$ 24,414.57	\$ 440,910.55
33	33187	DONALD J TRUMP FOR PRESIDENT	\$ 35,313.54	\$ -	\$ 35,313.54
33	8132	FEMA	\$ 35,250.00	\$ -	\$ 35,250.00
33	2574	MANCHESTER MENTAL HEALTH	\$ 13,794.04	\$ 585.27	\$ 13,208.77
33	19032	MANCHESTER PAWN	\$ 12.18	\$ 8.18	\$ 4.00
33	2521	MANCHESTER POLICE DEPT	\$ 87,031.09	\$ 24,264.40	\$ 62,766.69
33	5800	NEW ENGLAND HDTA	\$ 26,551.68	\$ 19,884.11	\$ 6,667.57
33	4301	US DEPARTMENT OF JUSTICE	\$ 35,329.60	\$ -	\$ 35,329.60
34	35814	AMBER PROPERTIES LLC	\$ 40.00	\$ -	\$ 40.00
34	85	ASPLUNDH TREE EXPERT CO	\$ 3,569.50	\$ 1,400.00	\$ 2,169.50
34	32754	ATLANTIC PAVING	\$ 365.00	\$ -	\$ 365.00
34	1938	CATHOLIC MEDICAL CENTER	\$ 2,838.00	\$ 198.00	\$ 2,640.00
34	2559	CONTROL TECHNOLOGIES	\$ 254.00	\$ -	\$ 254.00
34	33707	CVS PHARMACY	\$ 254.00	\$ -	\$ 254.00
34	35231	D&Y CLEANING	\$ 392.00	\$ 24.00	\$ 368.00
34	7965	EAST COAST SIGNAL	\$ 882.50	\$ -	\$ 882.50
34	35063	ITS COMMUNICATIONS	\$ 1,859.40	\$ 1,539.40	\$ 320.00
34	33637	J PASCY QUALITY PAINTING	\$ 254.00	\$ -	\$ 254.00
34	35898	MANCHESTER METRO TREATMENT	\$ 1,187.20	\$ 67.20	\$ 1,120.00
34	35899	MAYER TREE SERVICE	\$ 339.20	\$ 19.20	\$ 320.00
34	17616	NBC NEWS	\$ 7,140.00	\$ -	\$ 7,140.00
34	34454	NCCL ENTERPRISES	\$ 1,421.55	\$ 782.80	\$ 638.75
34	33617	OUT FRONT MEDIA	\$ 254.00	\$ -	\$ 254.00
34	30231	PRO LINE DEVELOPMENT	\$ 693.50	\$ -	\$ 693.50
34	34117-34	QUEEN CITY PRIDE INC	\$ 4,378.50	\$ -	\$ 4,378.50
34	9601	SIGN GALLERY	\$ 327.25	\$ -	\$ 327.25
34	33316	ST MORITZ SECURITY SERVICE	\$ 492.00	\$ -	\$ 492.00
34	33992	THE NATURE CONSERVANCY	\$ 254.00	\$ -	\$ 254.00
34	30901	WADLEIGH, STARR & PETER	\$ 292.00	\$ -	\$ 292.00
34	62	YEE DYNASTY	\$ 4,685.32	\$ 211.80	\$ 4,473.52
33, 34, 35, & 36	POLICE TOTALS		\$ 265,455.05	\$ 48,984.36	\$ 216,470.69
50	34869	ALBERDING, MATTHEW	\$ 109.46	\$ -	\$ 109.46
50	34125	BACELAR, CHRISTINA	\$ 5.08	\$ -	\$ 5.08
50	35794	BACHAND, CHRISTOPHER	\$ 54.33	\$ 1.58	\$ 52.75
50	35444	BADDAQUI, ABDESSELAM	\$ 20.70	\$ -	\$ 20.70
50	35076	BAIRD, MATTHEW	\$ 13.51	\$ -	\$ 13.51
50	35203	BEALS, THOMAS	\$ 52.70	\$ -	\$ 52.70
50	34126	BEAUDET, RICHARD	\$ 50.69	\$ -	\$ 50.69
50	12076	BENITEZ, EDISON R	\$ 67.26	\$ -	\$ 67.26
50	34892	BENNIE, DAVID	\$ 78.80	\$ -	\$ 78.80
50	34284	BERNEY, JOSHUA	\$ 109.18	\$ -	\$ 109.18
50	36657	BLAISDELL, ALEX	\$ 88.33	\$ -	\$ 88.33
50	35077	BLANCHETTE, MARK	\$ 44.20	\$ -	\$ 44.20
50	34569	BOSCO, ANDREW	\$ 43.38	\$ -	\$ 43.38
50	34984	BOWEN, KEVIN	\$ 17.67	\$ -	\$ 17.67
50	34681	BRIDGES, JASON	\$ 111.89	\$ -	\$ 111.89
50	35074	CAMERON, PAUL	\$ 118.27	\$ -	\$ 118.27
50	34821	CARIGNAN, ANTHONY	\$ 73.95	\$ -	\$ 73.95
50	35041	CASTRILLON HINCAPIE, DIEGO	\$ 58.82	\$ -	\$ 58.82
50	34285	CASWELL, HEATHER	\$ 88.04	\$ -	\$ 88.04
50	3147	CATHOLIC MEDICAL CENTER	\$ 480.71	\$ 289.04	\$ 191.67
50	35146	CHASE, JAMES	\$ 34.07	\$ -	\$ 34.07
50	35933	CHERUKUMALI, VARUN	\$ 224.79	\$ 6.54	\$ 218.25
50	34380	COFFEY, JOSEPH	\$ 33.46	\$ -	\$ 33.46
50	35393	COLON, LUIS	\$ 197.99	\$ 12.60	\$ 185.39
50	34308	CONLEY, JUSTIN	\$ 144.78	\$ -	\$ 144.78
50	34683	CORMIER, GARY	\$ 164.90	\$ -	\$ 164.90
50	34000	CORREA, XAVIER MORALES	\$ 133.31	\$ -	\$ 133.31
50	34605	COX, KEVIN	\$ 221.76	\$ -	\$ 221.76
50	34127	CRAIG, LAURIE	\$ 47.96	\$ -	\$ 47.96
50	34985	CUNNINGHAM, CRAIG	\$ 42.81	\$ -	\$ 42.81
50	34244	CURRIVAN, CASEY	\$ 58.62	\$ -	\$ 58.62
50	34822	CURTIS, RALPH	\$ 44.52	\$ -	\$ 44.52
50	34128	D & D DRYWALL	\$ 574.10	\$ -	\$ 574.10
50	35194	DALY, CHRISTOPHER	\$ 71.50	\$ -	\$ 71.50
50	34789	DELISLE, MICHAEL	\$ 296.95	\$ -	\$ 296.95
50	35896	DEMERS, RYAN	\$ 56.66	\$ 1.66	\$ 55.00
50	34724	DENMARK, MATTHEW	\$ 32.45	\$ -	\$ 32.45
50	35256	DESOUZA MACHADO, SILAS	\$ 50.09	\$ -	\$ 50.09
50	35264	DICEY, SHAWNEE	\$ 70.50	\$ -	\$ 70.50
50	34685	DOBROVIC, ALEKSANDAR	\$ 30.94	\$ -	\$ 30.94
50	35053	DOBSON, JONATHAN	\$ 33.35	\$ -	\$ 33.35
50	34912	DODGE, KAREN	\$ 63.30	\$ -	\$ 63.30

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
50	34571	DOHERTY, SHAWN	\$ 45.65	\$ -	\$ 45.65
50	34725	ECONOMIDES, CHRISTIAN	\$ 36.25	\$ -	\$ 36.25
50	35394	ELLIS, STACY	\$ 306.42	\$ -	\$ 306.42
50	34791	ELVIR, SPAHIC	\$ 67.75	\$ -	\$ 67.75
50	33970	ESTRADA, HERIBERTO GARCIA	\$ 86.52	\$ -	\$ 86.52
50	3127	EVERSOURCE	\$ 16,871.34	\$ 12,010.00	\$ 4,861.34
50	35054	FELIX, JOEL	\$ 82.63	\$ -	\$ 82.63
50	34204	FORBES, TREY	\$ 6.12	\$ -	\$ 6.12
50	34792	FREEMAN, MORGAN	\$ 112.35	\$ -	\$ 112.35
50	34915	GAGNON, JON-LUC	\$ 104.95	\$ -	\$ 104.95
50	34406	GARAMELLA, BENJAMIN	\$ 38.71	\$ -	\$ 38.71
50	34407	GARCIA, JAMIE	\$ 79.65	\$ -	\$ 79.65
50	35055	GELINAS, JEFFREY	\$ 11.78	\$ -	\$ 11.78
50	35075	GEROW, JAHMAR GATHRIGHT	\$ 135.38	\$ -	\$ 135.38
50	35191	GUDZEVICH, MICHAEL	\$ 148.13	\$ -	\$ 148.13
50	35732	HANLEY, THOMAS	\$ 45.73	\$ 1.32	\$ 44.41
50	34615	HARRISON, ROBERT	\$ 189.75	\$ -	\$ 189.75
50	34806	HASKELL, KYLE	\$ 69.35	\$ -	\$ 69.35
50	34795	HAYDEN, ALYSON	\$ 26.05	\$ -	\$ 26.05
50	34174	HAYES, LAURA	\$ 57.65	\$ -	\$ 57.65
50	35395	HICKEY, JACOB	\$ 219.90	\$ -	\$ 219.90
50	35607	HLOWLE, SHARIF	\$ 23.77	\$ -	\$ 23.77
50	34311	HOULE, MATTHEW	\$ 24.16	\$ -	\$ 24.16
50	34906	HYPPOLITE, BELLONY	\$ 95.92	\$ -	\$ 95.92
50	34573	JOHNS, MIRANDA	\$ 136.79	\$ -	\$ 136.79
50	34408	JOHNSON, BRIAN	\$ 51.62	\$ -	\$ 51.62
50	35322	JOHNSON, THOMAS	\$ 118.71	\$ -	\$ 118.71
50	35932	JORDAN, CAROLYNE	\$ 59.49	\$ 1.74	\$ 57.75
50	35474	KHAN, SOHAIB	\$ 25.98	\$ -	\$ 25.98
50	34824	KIMBALL, CHAD	\$ 38.95	\$ -	\$ 38.95
50	34796	LANDRY, HYACINTH	\$ 65.60	\$ -	\$ 65.60
50	34437	LANDRY, PAUL	\$ 5.88	\$ -	\$ 5.88
50	34727	LANTAINGE, PETER	\$ 170.07	\$ -	\$ 170.07
50	34728	LARA, JONATHAN	\$ 79.85	\$ -	\$ 79.85
50	34409	LAROCHE, MELISSA	\$ 43.89	\$ -	\$ 43.89
50	33920	LEPAGE, ROBIN	\$ 17.25	\$ -	\$ 17.25
50	18609	LIBERTY UTILITIES, INC	\$ 39,499.84	\$ 38,508.22	\$ 991.62
50	35445	LOPEZ, JESUS	\$ 88.40	\$ -	\$ 88.40
50	34617	LUCIA, DAVID	\$ 66.65	\$ -	\$ 66.65
50	34575	LUICHA, DAVID	\$ 69.28	\$ -	\$ 69.28
50	34717	MACHADO, JOSHUA	\$ 61.04	\$ -	\$ 61.04
50	34798	MALM, TIMOTHY	\$ 152.10	\$ -	\$ 152.10
50	35831	MALONEY, SEAN	\$ 571.85	\$ 32.36	\$ 539.49
50	35082	MARCHANT, CODY	\$ 82.91	\$ -	\$ 82.91
50	35207	MARTINEZ PEREZ, RAFAEL	\$ 54.08	\$ -	\$ 54.08
50	34899	MARTINEZ, RICHARD	\$ 328.72	\$ -	\$ 328.72
50	34234	MCMAHON, ROBERT	\$ 14.59	\$ -	\$ 14.59
50	34094	MILLER, STEVEN	\$ 28.59	\$ -	\$ 28.59
50	35153	MONTMBAULT, JEFFREY	\$ 24.79	\$ -	\$ 24.79
50	34379	MOORE, BRUCE	\$ 548.39	\$ -	\$ 548.39
50	34201	MOORE, NATHANIEL	\$ 86.87	\$ -	\$ 86.87
50	34175	NAGY, JUSTIN	\$ 74.80	\$ -	\$ 74.80
50	35260	NELSON, RYAN	\$ 162.22	\$ 4.72	\$ 157.50
50	35931	NOEL, AIDAN	\$ 88.33	\$ 2.58	\$ 85.75
50	34438	PEKHNYK, ANDRIY	\$ 622.97	\$ -	\$ 622.97
50	34181	PORTER, APRIL	\$ 55.00	\$ -	\$ 55.00
50	34178	POULIN, RYAN	\$ 87.43	\$ -	\$ 87.43
50	34558	PRESCOTT, JULIAN	\$ 188.31	\$ -	\$ 188.31
50	34117	QUEEN CITY PRIDE INC	\$ 1,346.97	\$ -	\$ 1,346.97
50	34730	RAMIREZ, WILLIAM	\$ 240.05	\$ -	\$ 240.05
50	34939	REYNOLDS, JOSEPH	\$ 228.68	\$ -	\$ 228.68
50	16772	RICARD, DUANE	\$ 72.63	\$ -	\$ 72.63
50	35914	RICHARDS, ERNEST	\$ 126.43	\$ 3.68	\$ 122.75
50	35324	RICHARDSON, OLIVIA	\$ 5.16	\$ -	\$ 5.16
50	35154	RILEY, DENNIS	\$ 194.27	\$ -	\$ 194.27
50	35325	RIVARD, JASON	\$ 100.94	\$ -	\$ 100.94
50	34800	RIVERA, EDWIN	\$ 82.92	\$ -	\$ 82.92
50	35326	RIVERS, COREY	\$ 57.43	\$ -	\$ 57.43
50	34518	RODRIGUES, ANTONIO SILVA	\$ 28.20	\$ -	\$ 28.20
50	34877	ROSADO, NICOLAS	\$ 122.53	\$ -	\$ 122.53
50	32628	ROWELL SERVICES	\$ 3,764.23	\$ 3,685.25	\$ 78.98
50	34176	SALAS, JERRY	\$ 62.25	\$ -	\$ 62.25
50	34627	SAMUEL, SUSAN	\$ 13.15	\$ -	\$ 13.15
50	34458	SANTOS, ANTHONY	\$ 39.80	\$ -	\$ 39.80
50	34872	SANTOS, NICHOLAS	\$ 81.76	\$ -	\$ 81.76
50	34202	SARETTE, DOUGLAS	\$ 26.00	\$ -	\$ 26.00
50	35157	SCOTT, KESTON	\$ 51.51	\$ -	\$ 51.51
50	34731	SENNETT, KIMBERLY	\$ 66.52	\$ -	\$ 66.52
50	35690	SEWER SURGEONS LLC	\$ 238.52	\$ 13.52	\$ 225.00
50	34814	SIROIS, ROBERT	\$ 61.48	\$ -	\$ 61.48
50	33884	SMITH, JACOB	\$ 32.33	\$ -	\$ 32.33
50	35659	SQUIRE, JAYDEN	\$ 191.05	\$ 5.40	\$ 185.65
50	35731	ST-PIERRE, TRYCE	\$ 87.04	\$ -	\$ 87.04
50	35083	SULLIVAN, TIMOTHY	\$ 50.01	\$ -	\$ 50.01
50	34322	SWAIN CONSTRUCTION	\$ 561.97	\$ -	\$ 561.97
50	35165	TABER, CAROLYN	\$ 59.15	\$ -	\$ 59.15
50	35196	TESSIER, ANTONIO	\$ 9.40	\$ -	\$ 9.40
50	11134	THE RESOURCE COMPANY	\$ 147.64	\$ -	\$ 147.64
50	35197	TORRES, VICTOR	\$ 5.40	\$ -	\$ 5.40
50	34907	TURNER, WILLIAM	\$ 74.45	\$ -	\$ 74.45
50	34639	VALDEZ PENA, ALEXANDER	\$ 121.88	\$ -	\$ 121.88
50	34823	VILLA, ALFREDO	\$ 53.03	\$ -	\$ 53.03
50	33554	WARREN, SHAWN	\$ 90.12	\$ -	\$ 90.12
50	32507	WATTS, RICHARD P.	\$ 192.15	\$ -	\$ 192.15
50	34706	WEATHERS, VANESSA	\$ 61.04	\$ -	\$ 61.04
50	34317	WHEELER, AMY	\$ 165.18	\$ -	\$ 165.18
50	35084	ZAGARELLA, JOSEPH	\$ 88.40	\$ -	\$ 88.40
50 & 51 - HIGHWAY TOTALS			\$ 75,974.60	\$ 54,580.21	\$ 21,394.39
52	25446	844 ELM ST. LLC	\$ 510.00	\$ -	\$ 510.00
52	35168	ABEKA, SOLANGE	\$ 788.04	\$ 155.65	\$ 632.39
52	33961	ADEKO, AUSTIN	\$ 425.00	\$ -	\$ 425.00
52	35557	ALLARD, BENJAMIN	\$ 366.30	\$ 305.40	\$ 60.90
52	33835	ALLEN, SCOTT	\$ 248.20	\$ -	\$ 248.20
52	35435	ALVAREZ, GISELLE	\$ 66.30	\$ 4.50	\$ 61.80
52	3252	AMOSKEAG HEALTH	\$ 6,884.92	\$ 4,237.80	\$ 2,647.12
52	34353	ARISTA, ROSE	\$ 141.60	\$ -	\$ 141.60
52	25449	BAIER, CHRISTINE	\$ 255.00	\$ -	\$ 255.00
52	34901	BALCOM, ROGER	\$ 818.24	\$ 51.20	\$ 767.04
52	34307	BALLIRO, DEAN	\$ 326.39	\$ 182.15	\$ 144.24
52	34121	BANDIT OFFROAD	\$ 1,136.70	\$ 414.00	\$ 722.70
52	33886	BARNETT, ANTHONY	\$ 170.00	\$ -	\$ 170.00
52	25450	BAROODY AND GREENWOOD	\$ 7,310.00	\$ 1,700.00	\$ 5,610.00
52	35299	BAROWSKI, MELISSA	\$ 673.08	\$ 44.80	\$ 628.28
52	35701	BATEMAN, FLINT	\$ 393.30	\$ 283.30	\$ 110.00
52	33065	BECK, JOHN	\$ 510.00	\$ -	\$ 510.00
52	33606	BEDARD, TERA	\$ 340.00	\$ -	\$ 340.00

City of Manchester NH - Receivables
Over 90 Days as of 01/09/2026

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
52	32610	BELANGER, PAULA	\$ 680.00	\$ -	\$ 680.00
52	35428	BENNETT, KATIE	\$ 200.80	\$ 70.90	\$ 129.90
52	34590	BERNARD, IAN	\$ 432.90	\$ -	\$ 432.90
52	35347	BERRY, TAMARA	\$ 58.52	\$ 3.32	\$ 55.20
52	35781	BERTHIAUME, JACQUELINE	\$ 249.00	\$ 129.00	\$ 120.00
52	35040	BLACHE, MELISSA	\$ 71.70	\$ 4.50	\$ 67.20
52	22266	BONIFY, LLC	\$ 510.00	\$ -	\$ 510.00
52	35438	BORDIN, ISABEL	\$ 313.50	\$ 133.50	\$ 180.00
52	35353	BOUCHARD, CHRYS	\$ 97.80	\$ 6.40	\$ 91.40
52	35253	BOULDIN, AMANDA	\$ 1,145.44	\$ 72.96	\$ 1,072.48
52	35460	BOYLE JR., MICHAEL	\$ 519.60	\$ 90.60	\$ 429.00
52	35408	BRECKINVIDGE, EMILY	\$ 595.65	\$ 143.20	\$ 452.45
52	34721	BRISSETTE, MATTHEW	\$ 424.80	\$ -	\$ 424.80
52	33936	BRUNO, MARK	\$ 708.00	\$ -	\$ 708.00
52	34719	BURDICK, DESIRAE	\$ 727.50	\$ 104.10	\$ 623.40
52	35085	BURNHAM, TIM	\$ 313.50	\$ 133.50	\$ 180.00
52	32770	CARE COUNSELING SERVICE	\$ 1,455.00	\$ -	\$ 1,455.00
52	34381	CARLSON, MARIA	\$ 129.92	\$ -	\$ 129.92
52	35663	CAVANAUGH, ANGELA	\$ 357.92	\$ 102.92	\$ 255.00
52	33605	CHANIN, JILL	\$ 255.00	\$ -	\$ 255.00
52	32141	CLERK, HARRY	\$ 419.40	\$ -	\$ 419.40
52	25544	CMS REAL ESTATE LLC	\$ 1,190.00	\$ -	\$ 1,190.00
52	34952	COFFEY, CHARLES	\$ 372.00	\$ 22.50	\$ 349.50
52	35319	COLON PAGAN, DAMIAN IZA	\$ 539.40	\$ 36.00	\$ 503.40
52	32199	COLPA, JHOJANNY	\$ 334.98	\$ 279.98	\$ 55.00
52	34412	CONATON, WILLIAM	\$ 466.34	\$ -	\$ 466.34
52	34927	CONNOR, IAN	\$ 348.92	\$ 126.60	\$ 222.32
52	33388	CONNOR, MATTHEW	\$ 350.08	\$ -	\$ 350.08
52	34009	CONTRERAS, FREDDY	\$ 1,190.00	\$ -	\$ 1,190.00
52	34320	COTTON, LEILANI	\$ 508.20	\$ -	\$ 508.20
52	35217	COVENEY, BILL	\$ 404.00	\$ 25.60	\$ 378.40
52	33930	CREATIVE FRAMING	\$ 425.00	\$ -	\$ 425.00
52	34632	CRUZ, EIDON	\$ 111.19	\$ -	\$ 111.19
52	31099	CURTIS, RICKY	\$ 186.42	\$ -	\$ 186.42
52	34293	DAIGLE CLARK, HEATHER	\$ 425.00	\$ -	\$ 425.00
52	35606	DALLAIRE, CHARLES	\$ 287.45	\$ 122.45	\$ 165.00
52	35687	DARLING, SARAH	\$ 522.80	\$ 352.80	\$ 170.00
52	34292	DE LEON, INES	\$ 135.73	\$ -	\$ 135.73
52	35417	DENUZZIA, KELLY	\$ 378.40	\$ 25.60	\$ 352.80
52	35288	DESISTO, SHAUNA	\$ 351.58	\$ 126.60	\$ 224.98
52	2942	DEVINE MILLMET & BRANCH	\$ 765.00	\$ 340.00	\$ 425.00
52	33713	DIFUSCO, NIKELLE	\$ 283.20	\$ -	\$ 283.20
52	35100	DRYSDALE, PAULINE	\$ 281.88	\$ 19.20	\$ 262.68
52	34867	DUGUAY, JOHNATHAN	\$ 340.50	\$ -	\$ 340.50
52	32201	DULCES BAKERY, LLC.	\$ 157.31	\$ -	\$ 157.31
52	35595	DUSSAULT, CHARLIE	\$ 231.62	\$ 66.62	\$ 165.00
52	35468	ELECTRIC POWER SYSTEMS	\$ 408.24	\$ 130.75	\$ 277.49
52	35334	ELLIOTT, MATTHEW	\$ 371.50	\$ 24.90	\$ 346.60
52	35471	EMINENCE HOME CARE	\$ 1,531.70	\$ 496.40	\$ 1,035.30
52	35619	FERNANDEZ, CHRISTINA	\$ 357.92	\$ 102.92	\$ 255.00
52	35627	FRAVWIRTH, MARVIN	\$ 287.45	\$ 122.45	\$ 165.00
52	33732	GAGNON, MARK	\$ 1,530.00	\$ -	\$ 1,530.00
52	32561	GAINOR, EDWARD	\$ 510.00	\$ -	\$ 510.00
52	35200	GALFO, EMMI	\$ 140.70	\$ 9.00	\$ 131.70
52	35276	GILVIN, RONNIE	\$ 476.20	\$ 32.00	\$ 444.20
52	33771	GONZALES, ELUAH	\$ 255.00	\$ -	\$ 255.00
52	8796	GRANITE GROUP BENEFITS	\$ 700.00	\$ 615.00	\$ 85.00
52	35671	GRANT, LINDA	\$ 444.20	\$ 189.20	\$ 255.00
52	34183	GRASSO, MONICA	\$ 598.53	\$ -	\$ 598.53
52	33734	GUGUAI, PEYOUR	\$ 850.00	\$ -	\$ 850.00
52	35218	HARKER, CHRIS	\$ 352.05	\$ 135.75	\$ 216.30
52	35683	HARRIS, KATHERINE	\$ 334.98	\$ 279.98	\$ 55.00
52	35600	HARRISON JR., ERIC	\$ 757.80	\$ 276.00	\$ 481.80
52	25873	HART, JULIE	\$ 595.00	\$ -	\$ 595.00
52	34779	HATHAWAY, NICHOLAS	\$ 595.65	\$ 143.20	\$ 452.45
52	35594	HERNANDEZ, JAYTHIEN	\$ 231.62	\$ 66.62	\$ 165.00
52	2983	HILLSBOROUGH COUNTY ATTORNEY	\$ 7,080.00	\$ 4,560.00	\$ 2,520.00
52	35070	HOLLENBECK, NICOLE	\$ 1,003.50	\$ 178.50	\$ 825.00
52	34947	HOMETOWN REFUND	\$ 368.16	\$ -	\$ 368.16
52	35614	JIMENEZ, ODALIS	\$ 188.10	\$ 68.10	\$ 120.00
52	35283	KANE, JONATHAN	\$ 556.70	\$ 37.25	\$ 519.45
52	34195	KREIVA ACADEMY	\$ 1,555.78	\$ 1,550.00	\$ 5.78
52	33240	LAFFERTY, TANYA	\$ 985.50	\$ -	\$ 985.50
52	35636	LAVERTU, SHANNON	\$ 231.62	\$ 66.62	\$ 165.00
52	35576	LAWTON, SASHA	\$ 363.04	\$ 21.76	\$ 341.28
52	35046	LEO, AZURE	\$ 384.30	\$ -	\$ 384.30
52	35096	LIFE IN BLOOM COUNSELING	\$ 357.92	\$ -	\$ 357.92
52	34133	LOGAN, SHANITA	\$ 341.18	\$ -	\$ 341.18
52	35422	LOUIS-CHARLES, PETERSON	\$ 476.20	\$ 32.00	\$ 444.20
52	25749	MACKAY, MICHAEL	\$ 595.00	\$ 170.00	\$ 425.00
52	33177	MALONE, ANDREW	\$ 977.50	\$ -	\$ 977.50
52	33773	MANCHESTER CTC	\$ 522.75	\$ 352.75	\$ 170.00
52	35345	MAREAN, SCOTT	\$ 788.40	\$ 165.00	\$ 623.40
52	35163	MARTIN, MICHELLE	\$ 328.95	\$ 20.75	\$ 308.20
52	33499	MAURO, ANTHONY	\$ 90.00	\$ 85.00	\$ 5.00
52	25548	MCLANE MIDDLETON PROF ASSOC	\$ 2,562.80	\$ 2,380.00	\$ 182.80
52	35668	MELO, ANDRES	\$ 429.00	\$ 309.00	\$ 120.00
52	35585	MENDEZ SANTIAGO, ELIZABETH	\$ 318.00	\$ 77.10	\$ 240.90
52	34332	MENTON, MARK	\$ 469.80	\$ 32.00	\$ 437.80
52	35718	METRO GROUP INC.	\$ 365.40	\$ 305.40	\$ 60.00
52	28497	MGI INTERNATIONAL	\$ 2,208.90	\$ 993.40	\$ 1,215.50
52	35467	MONTGOMERY, HOLLY	\$ 447.00	\$ 26.10	\$ 420.90
52	33813	MONTY, THOMAS	\$ 255.00	\$ -	\$ 255.00
52	34774	MURPHY, BRIAN	\$ 833.60	\$ 51.20	\$ 782.40
52	35443	NAIM, AIZA	\$ 532.35	\$ 139.05	\$ 393.30
52	33988	NESBETH, KATHRYN	\$ 594.16	\$ 29.05	\$ 565.11
52	7315	NEXT STEP BIONICS & PROSTHETIC	\$ 2,035.00	\$ 880.00	\$ 1,155.00
52	35790	NFSEH, MAXWELL	\$ 365.40	\$ 305.40	\$ 60.00
52	24984	NH DEMOCRATIC PARTY	\$ 3,410.20	\$ 216.75	\$ 3,193.45
52	25554	NIXON PEABODY LLC	\$ 1,700.00	\$ 1,020.00	\$ 680.00
52	35455	NUSBAUM, DANIEL	\$ 357.39	\$ 22.41	\$ 334.98
52	34336	OLSON, JENNIFER	\$ 867.60	\$ -	\$ 867.60
52	35463	OPTIMUM CONSTRUCTION	\$ 313.50	\$ 133.50	\$ 180.00
52	34240	ORTIZ, NICHOLAS	\$ 255.00	\$ -	\$ 255.00
52	33598	OSMAN, MAZIN	\$ 508.11	\$ -	\$ 508.11
52	35411	PADUANI, JAZMYN	\$ 476.20	\$ 32.00	\$ 444.20
52	35337	PATEL, SAHIL	\$ 69.00	\$ 4.50	\$ 64.50

City of Manchester NH - Receivables
Over 90 Days as of 01/09/2026

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
52	33900	PEREZ, MILITZA	\$ 170.00	\$ -	\$ 170.00
52	35439	PITTS, AMANDA	\$ 175.79	\$ 168.32	\$ 7.47
52	35782	PLESS, JERIMIAH	\$ 185.40	\$ 125.40	\$ 60.00
52	33842	POISSON, KENNETH	\$ 160.63	\$ -	\$ 160.63
52	35542	PRABHAYYA, SURAJ	\$ 281.88	\$ 19.20	\$ 262.68
52	34520	PROVENCHER, BRUNO	\$ 538.16	\$ 195.60	\$ 342.56
52	35609	RAMOS, ADAM	\$ 245.40	\$ 185.40	\$ 60.00
52	35637	REYES, JENNIFER	\$ 313.50	\$ 133.50	\$ 180.00
52	35413	RICHARD, ROGER	\$ 176.40	\$ 173.84	\$ 2.56
52	35336	RICHARDS, CHRISTOPHER	\$ 788.40	\$ 165.00	\$ 623.40
52	34106	RIVERA, EDISON TARDI	\$ 651.00	\$ -	\$ 651.00
52	34837	RIVERA, TANIA	\$ 388.45	\$ -	\$ 388.45
52	33989	ROBY-DAIGLE, MERCEDES	\$ 328.20	\$ -	\$ 328.20
52	34641	RODRIGUEZ, GAMALIER	\$ 1,017.57	\$ 57.40	\$ 960.17
52	33170	ROMARY, THOMAS	\$ 1,020.00	\$ -	\$ 1,020.00
52	34896	ROYCE, ANN	\$ 193.22	\$ -	\$ 193.22
52	34164	RUSSAMANS, ROBERT	\$ 425.00	\$ -	\$ 425.00
52	33097	SAVARY, AMBER	\$ 1,190.00	\$ -	\$ 1,190.00
52	34361	SCHROEDER, CHRISTOPHER	\$ 200.72	\$ -	\$ 200.72
52	34008	SCHWAB, MATTHEW	\$ 588.90	\$ -	\$ 588.90
52	32901	SEBA, APELETE CURTIS J	\$ 85.00	\$ -	\$ 85.00
52	34589	SOLIVAN, DORIS	\$ 281.88	\$ 19.20	\$ 262.68
52	30959	SOUICY, JOEL	\$ 425.00	\$ -	\$ 425.00
52	4128	SOUTHERN NH SERVICES	\$ 935.00	\$ 765.00	\$ 170.00
52	21704	SOUTHERN NH UNIVERSITY	\$ 1,360.00	\$ 850.00	\$ 510.00
52	33259	STACKPOLE, ANTHONY	\$ 218.80	\$ -	\$ 218.80
52	25585	STATE OF NHJud-VicOnStH	\$ 680.00	\$ -	\$ 680.00
52	35603	STEWART, AVA	\$ 444.20	\$ 189.20	\$ 255.00
52	33907	STREHLOW, WILLIAM	\$ 935.00	\$ -	\$ 935.00
52	35171	SWAUGER, ERIN	\$ 204.30	\$ 13.50	\$ 190.80
52	34784	SWIST, DYLAN	\$ 201.60	\$ -	\$ 201.60
52	22215	TAJ INDIA, INC	\$ 680.00	\$ 170.00	\$ 510.00
52	34737	TALLINI, KARLA	\$ 282.30	\$ -	\$ 282.30
52	35295	TARDIFF, STORM	\$ 91.40	\$ 6.40	\$ 85.00
52	34716	TEAM KENNEDY	\$ 405.75	\$ -	\$ 405.75
52	33745	TOWER, THOMAS	\$ 255.00	\$ -	\$ 255.00
52	4312	UNH-MANCHESTER	\$ 1,020.00	\$ -	\$ 1,020.00
52	34206	VINCIGUERRA, LORI	\$ 334.98	\$ 279.98	\$ 55.00
52	34103	VINSON, PATRICK	\$ 242.10	\$ -	\$ 242.10
52	35282	WANDERLUST SERVICES	\$ 2,070.60	\$ 1,390.60	\$ 680.00
52	34218	WARD, MEGAN	\$ 121.80	\$ 120.00	\$ 1.80
52	33802	WEBBE, REBECCA	\$ 287.45	\$ 122.45	\$ 165.00
52	35421	WELLS, JARRETT	\$ 824.10	\$ 68.25	\$ 755.85
52	35224	WESLEY, KEITH	\$ 574.00	\$ 38.40	\$ 535.60
52	35106	WILKINSON, LEONARD	\$ 352.80	\$ 182.80	\$ 170.00
52	35760	WILLIAMS, DAMIEN	\$ 365.40	\$ 305.40	\$ 60.00
52	34551	WILLIS, JOHN	\$ 720.44	\$ -	\$ 720.44
52	3278	YWCA	\$ 10,057.39	\$ 49.53	\$ 10,007.86
52	35621	ZEGDI, SONIA	\$ 313.50	\$ 133.50	\$ 180.00
52	35583	ZHANG, DONGDONG	\$ 318.00	\$ 77.10	\$ 240.90
52 - PARKING TOTALS			\$ 123,638.98	\$ 32,811.38	\$ 90,827.60
65	35401	DIVER, CHRIS	\$ 6,581.38	\$ -	\$ 6,581.38
65	35402	ZELANES, JEREMY	\$ 5,123.62	\$ -	\$ 5,123.62
65 - PARKS & RECREATION TOTALS			\$ 11,805.00	\$ -	\$ 11,805.00
GRAND TOTALS			\$ 4,797,620.22	\$ 1,090,741.65	\$ 3,706,878.57

Submission for Solicitors Review
Account in Collections

**City of Manchester - Accounts Receivable
Submissions for Solicitor's Review**

Sent to Solicitor	Dept	Customer Name	Invoice Dates	Original Amount	Remaining Balance	Finance Charges	Total Outstanding	Explanation / Determination	Balance per Planning on 6/21- \$814.25 plus \$150 from 7/13/23
3/29/2018	CE	Ahmedamin, Sandra	7/17/2017	\$ 1,150.00	\$ 878.00	\$ 86.25	\$ 964.25	Paying court approved \$50/month payment until full debt satisfied. 3/9/20 \$200 Overdue payment received.	
12/1/2024	EPD	Liberty Sepic	various	\$ 21,162.62	\$ 21,162.62	\$ -	\$ 21,162.62	Closed by GRC 12/5/2024	
12/1/2024	Fire	168 Merrimack Street LLC	2/3/2022	\$ 1,080.00	\$ 1,080.00	\$ 243.00	\$ 1,323.00	Closed by GRC 9/1/2024	
12/1/2024	Fire	300 GAY STREET ACQUISITIONS LLC	1/1/2023	\$ 1,080.00	\$ 1,080.00	\$ -	\$ 1,080.00	Closed by GRC 9/1/24, previously sent collections/solicitors	
12/1/2024	Fire	LEROCCQUE, KRISTINE (KINDER TREE LEARNING CENTER)	1/1/2023	\$ 1,080.00	\$ 1,080.00	\$ -	\$ 1,080.00	Closed by GRC 12/5/24, previously sent collections/solicitors	
8/8/2025	Parks	DIVER, CHRIS	7/9/2024	\$ 6,681.38	\$ 6,681.38	\$ -	\$ 6,681.38		
8/8/2025	Parks	ZELANES, JEREMY	9/3/2024	\$ 5,123.62	\$ 5,123.62	\$ -	\$ 5,123.62		

All accounts determined to be uncollectable by collections >\$1,000 sent to City Solicitor

Payment Received

New Submission



Sharon Y. Wickens
Finance Officer

Michele A. Bogardus
Deputy Finance Officer

CITY OF MANCHESTER

Finance Department

January 12, 2025

Committee on Accounts, Enrollment and Revenue Administration
C/o Matthew Normand, City Clerk
One City Hall Plaza
Manchester, NH 03101

Dear Honorable Committee Members,

Attached for your review is the City of Manchester's unaudited Monthly Financial Report for the first six months of fiscal year 2026.

Expenditures:

The average unobligated balance percentage after six months should be 50% as a benchmark. All departments are within 10% of this benchmark with the exception of the Department of Public Works. The overall unobligated percentage after six months is 48.37% for 2026 compared to 50.52% a year ago. Health insurance costs for 2026 are tracking favorably through December. A comparison of retirement payouts through December for FY 2026 and 2025 is as follows:

	2026	2025
Payments	\$ 573,205	\$ 1,036,149
Retirements		
Police	152,021	328,270
Fire	198,394	274,420
DPW	144,930	137,244
All Other	77,860	296,215
Total	<u>573,205</u>	<u>1,036,149</u>

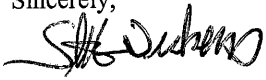
The following amounts have been transferred from the FY 2026 Contingency Account as of 12/31/25:

Original Budget	7/1/2025	200,000.00
Parks and Rec-We Are One Festival	8/5/2025	(500.00)
Fisher Cats Field Replacement	9/2/2025	(71,605.32)
Health Department - Mosquito Spraying	9/2/2025	(25,000.00)
Health Department - Mosquito Spraying	10/20/2025	25,000.00
Revised Balance - posted		<u>127,894.68</u>

Revenues:

Revenues for the first six months of fiscal year 2026 are \$3.5 million lower than a year ago. Auto Registrations are \$1.1 million higher than the same period a year ago. Offsetting the increase is Cable Franchise Fees at \$360 thousand lower than the same period a year ago. School Chargebacks are \$731 thousand lower primarily from less timely billing in the Department of Public Works Facilities Division. Interest Income is \$666 thousand lower than the same period of fiscal year 2025. State Revenues are \$2.4 million lower due to timing of receipts from the State.

Sincerely,



Sharon Y. Wickens
Finance Officer

**CITY OF MANCHESTER
NEW HAMPSHIRE**



FINANCIAL REPORTS

**FOR THE SIX MONTHS ENDED
DECEMBER 31, 2025**

UNAUDITED

CITY OF MANCHESTER, NEW HAMPSHIRE
PRELIMINARY FINANCIAL STATEMENTS
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FOR THE SIX MONTHS ENDED DECEMBER 31, 2025
(UNAUDITED)

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Six Months Ended December 31, 2025
 (UNAUDITED)
 Budget Basis
 QT2BUDNBN1

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	FY 2026 MODIFIED BUDGET	FY 2026 OBLIGATIONS TO DATE	FY 2026 UNOBLIGATED BALANCE	FY 2026 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 70,000.00	\$ 29,310.00	\$ 40,690.00	58.13
ASSESSORS	937,285.00	390,582.30	546,702.70	58.33
CITY CLERK	1,329,372.00	652,572.09	676,799.91	50.91
MEDO	304,420.00	148,138.94	156,281.06	51.34
CITY SOLICITOR	2,275,167.00	827,643.85	1,447,523.15	63.62
FINANCE	1,322,750.00	658,505.24	664,244.76	50.22
CENTRAL FLEET MANAGEMENT	3,997,754.00	1,862,199.61	2,135,554.39	53.42
INFORMATION SYSTEMS	2,339,435.00	1,276,399.24	1,063,035.76	45.44
MAYOR	304,559.00	118,830.33	185,728.67	60.98
OFFICE OF YOUTH SERVICES	846,091.00	393,981.24	452,109.76	53.44
HUMAN RESOURCES	897,782.00	414,258.57	483,523.43	53.86
PLANNING & COMMUNITY DEVELOPMENT	2,682,014.00	1,262,955.18	1,419,058.82	52.91
TAX COLLECTOR	893,117.00	374,594.83	518,522.17	58.06
FIRE	27,221,721.00	13,356,038.24	13,865,682.76	50.94
POLICE	34,329,533.00	16,821,562.45	17,507,970.55	51.00
HEALTH	2,594,841.00	1,136,162.46	1,458,678.54	56.21
DEPARTMENT OF PUBLIC WORKS	35,583,320.00	23,088,270.52	12,495,049.48	35.11
WELFARE	1,509,824.00	591,860.17	917,963.83	60.80
LIBRARY	2,619,692.00	1,242,960.15	1,376,731.85	52.55
TOTAL AGENCIES	122,058,677.00	64,646,825.41	57,411,851.59	47.04
RESTRICTED ITEMS-				
SEVERANCE PAY	1,160,333.00	573,204.65	587,128.35	50.60
WORKERS COMPENSATION - SALARY	684,000.00	133,313.40	550,686.60	80.51
WORKERS COMPENSATION - MEDICAL	1,783,654.00	1,542,046.86	241,607.14	13.55
HEALTH INSURANCE	16,697,219.00	7,236,036.92	9,461,182.08	56.66
DENTAL INSURANCE	827,084.00	467,180.88	359,903.12	43.51
DEATH BENEFIT	71,186.00	30,273.07	40,912.93	57.47
DISABILITY INSURANCE	60,771.00	24,336.70	36,434.30	59.95
CITY RETIREMENT	13,921,677.00	6,638,713.15	7,282,963.85	52.31
FIRE STATE PENSION	7,542,465.00	3,432,291.27	4,110,173.73	54.49
POLICE STATE PENSION	8,242,374.00	4,237,097.45	4,005,276.55	48.59
FICA	3,786,615.00	1,893,457.49	1,893,157.51	50.00
UNEMPLOYMENT	10,000.00	9,949.17	50.83	.51
TUITION	50,000.00	16,432.09	33,567.91	67.14
CGL INSURANCE	1,575,000.00	1,052,610.15	522,389.85	33.17
TOTAL RESTRICTED ITEMS	56,412,378.00	27,286,943.25	29,125,434.75	51.63

City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Six Months Ended December 31, 2025

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(UNAUDITED)

Budget Basis

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	FY 2026 MODIFIED BUDGET	FY 2026 OBLIGATIONS TO DATE	FY 2026 UNOBLIGATED BALANCE	FY 2026 PERCENT UNOBLIGATED
NON-DEPARTMENTAL ITEMS-				
CONTINGENCY	200,000.00	72,105.32	127,894.68	63.95
MPTS	474,980.00	474,980.00	-	-
CIVIC CONTRIBUTIONS	127,704.00	128,922.00	(1,218.00)	(.95)
NON-CITY PROGRAMS	78,688.00	78,688.43	(.43)	-
STREET LIGHTING	828,834.00	584,278.36	244,555.64	29.51
COMMUNITY IMPROVEMENT PROGRAM	150,000.00	150,000.00	-	-
TRANSIT SUBSIDY	1,999,838.00	1,999,838.00	-	-
EMPLOYEE MEDICAL SERVICES	80,000.00	29,320.21	50,679.79	63.35
MATURING DEBT	9,700,000.00	5,706,341.07	3,993,658.93	41.17
INTEREST ON MATURING DEBT	6,400,000.00	1,333,906.33	5,066,093.67	79.16
TOTAL NON-DEPARTMENTAL ITEMS	20,040,044.00	10,558,379.72	9,481,664.28	47.31
TOTAL GENERAL FUND	\$ 198,511,099.00	\$ 102,492,148.38	\$ 96,018,950.62	48.37

City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Six Months Ended December 31, 2024
 (UNAUDITED)
 Budget Basis
 QT2BUDNBN2

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	FY 2025 MODIFIED BUDGET	FY 2025 OBLIGATIONS TO DATE	FY 2025 UNOBLIGATED BALANCE	FY 2025 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 70,000.00	\$ 35,000.00	\$ 35,000.00	50.00
ASSESSORS	721,879.10	341,176.66	380,702.44	52.74
CITY CLERK	1,205,511.33	666,210.26	539,301.07	44.74
MEDO	207,906.35	87,792.17	120,114.18	57.77
CITY SOLICITOR	1,799,397.86	798,526.30	1,000,871.56	55.62
FINANCE	1,185,931.98	583,474.69	602,457.29	50.80
CENTRAL FLEET MANAGEMENT	3,742,081.31	1,687,944.31	2,054,137.00	54.89
INFORMATION SYSTEMS	2,215,299.57	1,199,575.40	1,015,724.17	45.85
MAYOR	289,942.90	131,244.18	158,698.72	54.73
OFFICE OF YOUTH SERVICES	659,744.58	317,351.45	342,393.13	51.90
HUMAN RESOURCES	779,195.84	375,551.97	403,643.87	51.80
PLANNING & COMMUNITY DEVELOPMENT	2,395,742.16	1,106,211.50	1,289,530.66	53.83
TAX COLLECTOR	757,872.28	355,924.24	401,948.04	53.04
FIRE	25,468,941.68	12,356,473.37	13,112,468.31	51.48
POLICE	31,931,301.12	15,427,228.67	16,504,072.45	51.69
HEALTH	1,788,572.04	829,516.59	959,055.45	53.62
DEPARTMENT OF PUBLIC WORKS	34,418,491.07	23,700,055.63	10,718,435.44	31.14
WELFARE	1,126,442.10	619,382.94	507,059.16	45.01
LIBRARY	2,458,624.25	1,187,352.98	1,271,271.27	51.71
SENIOR SERVICES	273,000.95	108,765.33	164,235.62	60.16
TOTAL AGENCIES	113,495,878.47	61,914,758.64	51,581,119.83	45.45
RESTRICTED ITEMS-				
SEVERANCE PAY	1,000,000.00	1,000,000.00	-	-
WORKERS COMPENSATION - SALARY	564,908.60	153,926.00	410,982.60	72.75
WORKERS COMPENSATION - MEDICAL	2,167,586.20	1,471,983.74	695,602.46	32.09
HEALTH INSURANCE	15,672,901.03	2,059,565.59	13,613,335.44	86.86
DENTAL INSURANCE	891,603.74	102,285.06	789,318.68	88.53
DEATH BENEFIT	63,539.95	30,343.27	33,196.68	52.25
DISABILITY INSURANCE	49,102.04	23,296.46	25,805.58	52.56
CITY RETIREMENT	13,095,574.50	6,265,795.75	6,829,778.75	52.15
FIRE STATE PENSION	6,647,814.03	3,341,523.71	3,306,290.32	49.74
POLICE STATE PENSION	8,572,237.04	4,041,831.16	4,530,405.88	52.85
FICA	3,604,725.82	1,743,963.27	1,860,762.55	51.62
UNEMPLOYMENT	15,670.25	2,332.27	13,337.98	85.12
TUITION	29,327.77	19,058.38	10,269.39	35.02
CGL INSURANCE	1,834,446.97	930,401.95	904,045.02	49.28
TOTAL RESTRICTED ITEMS	54,209,437.94	21,186,306.61	33,023,131.33	60.92

2
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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Six Months Ended December 31, 2024

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(UNAUDITED)
 Budget Basis
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	FY 2025 MODIFIED BUDGET	FY 2025 OBLIGATIONS TO DATE	FY 2025 UNOBLIGATED BALANCE	FY 2025 PERCENT UNOBLIGATED
NON-DEPARTMENTAL ITEMS-				
MPTS	470,674.00	470,674.00	-	-
CONTINGENCY	55,000.00	-	55,000.00	100.00
CIVIC CONTRIBUTIONS	124,871.00	124,871.00	-	-
NON-CITY PROGRAMS	78,524.84	78,524.84	-	-
STREET LIGHTING	837,579.80	795,871.67	41,708.13	4.98
COMMUNITY IMPROVEMENT PROGRAM	300,200.00	300,200.00	-	-
TRANSIT SUBSIDY	1,657,544.00	1,657,544.00	-	-
EMPLOYEE MEDICAL SERVICES	80,315.87	41,190.14	39,125.73	48.71
MATURING DEBT	9,898,035.25	4,025,633.07	5,872,402.18	59.33
INTEREST ON MATURING DEBT	6,197,692.40	2,139,369.25	4,058,323.15	65.48
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TOTAL NON-DEPARTMENTAL ITEMS	19,700,437.16	9,633,877.97	10,066,559.19	51.10
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TOTAL GENERAL FUND	\$ 187,405,753.57	\$ 92,734,943.22	\$ 94,670,810.35	50.52
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2
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City of Manchester, New Hampshire
 Budget vs Actual Revenue By Department - General Fund
 Non-Property Tax Revenues
 For The Six Months Ended December 31, 2025
 (UNAUDITED)
 Budget Basis
 QT2REVAGEN

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	FY 2026 MODIFIED BUDGET	FY 2026 REVENUE RECOGNIZED	FY 2026 UNRECOGNIZED BALANCE	FY 2026 PERCENTAGE UNRECOGNIZED
AGENCIES-				
ASSESSORS	1,111,041.00	166,728.40	944,312.60	84.99
CITY CLERK	2,206,790.00	257,456.29	1,949,333.71	88.33
MEDO	233,843.00	132,894.18	100,948.82	43.17
CITY SOLICITOR	774,621.00	-	774,621.00	100.00
FINANCE	12,819,498.00	1,895,986.77	10,923,511.23	85.21
INFORMATION SYSTEMS	215,000.00	253,155.83	(38,155.83)	(17.75)
HUMAN RESOURCES	-	115.47	(115.47)	-
PLANNING & COMMUNITY DEVELOPMENT	4,531,176.00	1,938,624.72	2,592,551.28	57.22
TAX COLLECTOR	24,044,686.00	12,204,672.50	11,840,013.50	49.24
CENTRAL FLEET MANAGEMENT	40,000.00	30,114.04	9,885.96	24.71
FIRE	1,124,446.00	314,914.67	809,531.33	71.99
POLICE	1,301,620.00	612,607.23	689,012.77	52.94
HEALTH	227,500.00	103,664.45	123,835.55	54.43
DEPARTMENT OF PUBLIC WORKS	16,831,830.00	7,020,698.54	9,811,131.46	58.29
WELFARE	25,000.00	18,691.35	6,308.65	25.23
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TOTAL AGENCIES	\$ 65,487,051.00	\$ 24,950,324.44	\$ 40,536,726.56	61.90
	=====	=====	=====	=====

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type - General Fund
 Non-Property Tax Revenues
 For The Six Months Ended December 31, 2025
 (UNAUDITED)
 Budget Basis
 QT2REVNPRP

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	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	20,000.00	28,792.23	(8,792.23)	(43.96)
INTEREST AND PENALTIES	602,000.00	294,152.09	307,847.91	51.14
CABLE FRANCHISE FEES	1,300,000.00	-	1,300,000.00	100.00
TOTAL TAXES, INTEREST AND PENALTIES	1,922,000.00	322,944.32	1,599,055.68	83.20
LICENSES AND PERMITS				
AUTO REGISTRATIONS	23,134,628.00	11,619,746.20	11,514,881.80	49.77
LICENSES	700,700.00	170,177.26	530,522.74	75.71
PERMITS	4,470,895.00	1,851,002.16	2,619,892.84	58.60
TOTAL LICENSES AND PERMITS	28,306,223.00	13,640,925.62	14,665,297.38	51.81
INTERGOVERNMENTAL				
FEDERAL REVENUES	387,776.00	215,199.59	172,576.41	44.50
PAYMENTS IN LIEU OF TAXES	1,073,041.00	115,822.40	957,218.60	89.21
STATE REVENUES	8,324,006.00	1,317,168.87	7,006,837.13	84.18
TOTAL INTERGOVERNMENTAL	9,784,823.00	1,648,190.86	8,136,632.14	83.16
SALES AND SERVICES				
GENERAL REVENUES	235,780.00	254,798.71	(19,018.71)	(8.07)
PUBLIC SAFETY	301,650.00	184,615.74	117,034.26	38.80
HIGHWAY	1,274,348.00	795,719.85	478,628.15	37.56
HEALTH	10,000.00	6,260.00	3,740.00	37.40
CEMETERY, PARKS & RECREATION	2,060,606.00	1,216,341.65	844,264.35	40.97
ZONING BOARD	82,000.00	44,385.00	37,615.00	45.87
PARKING VIOLATIONS	10,000.00	11,011.00	(1,011.00)	(10.11)
COURT FINES	4,000.00	6,922.16	(2,922.16)	(73.05)
OTHER FINES	-	(920.08)	920.08	-
FEES	1,166,203.00	411,195.16	755,007.84	64.74
WITNESS FEES	-	75.00	(75.00)	-
TOTAL SALES AND SERVICES	5,144,587.00	2,930,404.19	2,214,182.81	43.04
OTHER REVENUE SOURCES				
INTEREST INCOME	2,507,500.00	1,144,948.13	1,362,551.87	54.34
FUND TRANSFERS	3,229,636.00	-	3,229,636.00	100.00
REIMBURSEMENTS	3,485,599.00	1,021,137.52	2,464,461.48	70.70
RENTALS & LEASES	1,249,395.00	627,070.46	622,324.54	49.81
SCHOOL CHARGEBACKS	9,804,788.00	3,560,529.44	6,244,258.56	63.69
MISCELLANEOUS	52,500.00	54,173.90	(1,673.90)	(3.19)
TOTAL OTHER REVENUE SOURCES	20,329,418.00	6,407,859.45	13,921,558.55	68.48
TOTAL	\$ 65,487,051.00	\$ 24,950,324.44	\$ 40,536,726.56	61.90

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type -
 Non-Property Tax Revenues
 For The Six Months Ended December 31, 2025
 Modified Budget FY 2025
 (UNAUDITED)
 Budget Basis
 QT2REVCOM1

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	ACTUAL FY 2025	MODIFIED BUDGET FY 26	DIFFERENCE ACTUAL 25 VS BUDGET 26	PERCENTAGE DIFFERENCE OF FY25 VS FY26
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	106,982	20,000	(86,982)	(81.31)
INTEREST AND PENALTIES	805,622	602,000	(203,622)	(25.28)
CABLE FRANCHISE FEES	1,392,204	1,300,000	(92,204)	(6.62)
TOTAL TAXES, INTEREST AND PENALTIES	2,304,808	1,922,000	(382,808)	(16.61)
LICENSES AND PERMITS				
AUTO REGISTRATIONS	22,214,399	23,134,628	920,229	4.14
LICENSES	620,284	700,700	80,416	12.96
PERMITS	4,191,533	4,470,895	279,362	6.66
TOTAL LICENSES AND PERMITS	27,026,216	28,306,223	1,280,007	4.74
INTERGOVERNMENTAL				
FEDERAL REVENUES	246,944	387,776	140,832	57.03
PAYMENTS IN LIEU OF TAXES	890,138	1,073,041	182,903	20.55
STATE REVENUES	9,459,798	8,324,006	(1,135,792)	(12.01)
TOTAL INTERGOVERNMENTAL	10,596,880	9,784,823	(812,057)	(7.66)
SALES AND SERVICES				
GENERAL REVENUES	204,705	235,780	31,075	15.18
PUBLIC SAFETY	313,684	301,650	(12,034)	(3.84)
HIGHWAY	1,122,515	1,274,348	151,833	13.53
HEALTH	5,400	10,000	4,600	85.19
CEMETERY, PARKS & RECREATION	2,227,238	2,060,606	(166,632)	(7.48)
ZONING BOARD	81,590	82,000	410	.50
PARKING VIOLATIONS	7,898	10,000	2,102	26.61
COURT FINES	5,952	4,000	(1,952)	(32.80)
OTHER FINES	7,771	-	(7,771)	(100.00)
FEES	1,271,990	1,166,203	(105,787)	(8.32)
WITNESS FEES	90	-	(90)	(100.00)
TOTAL SALES AND SERVICES	5,248,833	5,144,587	(104,246)	(1.99)
OTHER REVENUE SOURCES				
INTEREST INCOME	3,558,151	2,507,500	(1,050,651)	(29.53)
FUND TRANSFERS	2,451,566	3,229,636	778,070	31.74
REIMBURSEMENTS	3,097,756	3,485,599	387,843	12.52
RENTALS & LEASES	1,180,683	1,249,395	68,712	5.82
SCHOOL CHARGEBACKS	9,055,847	9,804,788	748,941	8.27
MISCELLANEOUS	52,122	52,500	378	.73
TOTAL OTHER REVENUE SOURCES	19,396,125	20,329,418	933,293	4.81
TOTAL	\$ 64,572,862	\$ 65,487,051	\$ 914,189	1.42

City of Manchester, New Hampshire
Budget vs Actual Revenue By Type -
Non-Property Tax Revenues
For The Six Months Ended December 31, 2025 and 2024
(UNAUDITED)
Budget Basis
QT2REVCOM2

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	6 MONTHS ACTUAL FY 2025	6 MONTHS ACTUAL FY 2026	DIFFERENCE ACTUAL 25 VS ACTUAL 26	PERCENTAGE DIFFERENCE OF FY25 VS FY26
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	106,067	28,792	(77,274)	(72.85)
INTEREST AND PENALTIES	424,248	294,152	(130,095)	(30.67)
CABLE FRANCHISE FEES	359,978	-	(359,978)	(100.00)
TOTAL TAXES, INTEREST AND PENALTIES	890,293	322,944	(567,348)	(63.73)
LICENSES AND PERMITS				
AUTO REGISTRATIONS	10,480,243	11,619,746	1,139,503	10.87
LICENSES	129,580	170,177	40,597	31.33
PERMITS	2,040,839	1,851,002	(189,836)	(9.30)
TOTAL LICENSES AND PERMITS	12,650,662	13,640,925	990,263	7.83
INTERGOVERNMENTAL				
FEDERAL REVENUES	174,765	215,199	40,434	23.14
PAYMENTS IN LIEU OF TAXES	890,138	115,822	(774,315)	(86.99)
STATE REVENUES	3,717,333	1,317,168	(2,400,164)	(64.57)
TOTAL INTERGOVERNMENTAL	4,782,236	1,648,190	(3,134,045)	(65.54)
SALES AND SERVICES				
GENERAL REVENUES	87,386	254,798	167,412	191.58
PUBLIC SAFETY	162,738	184,615	21,877	13.44
HIGHWAY	582,174	795,719	213,545	36.68
HEALTH	3,315	6,260	2,945	88.84
CEMETERY, PARKS & RECREATION	1,124,009	1,216,341	92,332	8.21
ZONING BOARD	37,045	44,385	7,340	19.81
PARKING VIOLATIONS	3,048	11,011	7,963	261.25
COURT FINES	2,827	6,922	4,095	144.86
OTHER FINES	-	(920)	(920)	-
FEES	399,911	411,195	11,284	2.82
WITNESS FEES	60	75	15	25.00
TOTAL SALES AND SERVICES	2,402,513	2,930,404	527,891	21.97
OTHER REVENUE SOURCES				
INTEREST INCOME	1,810,933	1,144,948	(665,984)	(36.78)
FUND TRANSFERS	400	-	(400)	(100.00)
REIMBURSEMENTS	1,038,402	1,021,137	(17,264)	(1.66)
RENTALS & LEASES	596,919	627,070	30,151	5.05
SCHOOL CHARGEBACKS	4,291,456	3,560,529	(730,926)	(17.03)
MISCELLANEOUS	3,628	54,173	50,545	1,393.22
TOTAL OTHER REVENUE SOURCES	7,741,738	6,407,859	(1,333,878)	(17.23)
TOTAL	\$ 28,467,442	\$ 24,950,324	\$ (3,517,117)	(12.35)
=====	=====	=====	=====	=====

City of Manchester, New Hampshire
Parking Division
Budgetary basis
For the six months ended December 31, 2025
(unaudited)

Object Code Description	2026 Revised Budget	July - December 2025 Activity	2026 Balance
FEMA	-	-	-
Intergovernmental Total	-	-	-
Charges for Services Total	1,583,000	751,565	604,404
Licenses & Permits Total	2,308,779	1,195,846	1,112,933
Interest Total	2,500	12,828	(10,328)
Other Revenue Total	1,082,470	500,896	581,574
Grand Total	4,976,749	2,461,135	2,515,614
Salaries & Wages Total	733,074	354,540	378,534
Employee Benefits Total	503,126	230,494	272,632
Purchased Professional Services Total	23,000	14,898	8,102
Purchased Property Services Total	622,680	377,702	244,978
Other Purchased Services Total	61,200	39,417	21,783
Supplies & Materials Total	125,000	32,389	92,611
Capital Outlay Total	-	-	-
Miscellaneous Total	135,000	51,227	83,773
Non-Departmental Total	122,976	12,876	110,100
Miscellaneous-Reimburse City Total	2,650,693	-	2,650,693
Grand Total	4,976,749	1,113,543	3,863,206
Excess (deficit) of revenues over expenditures	-	1,347,592	(1,347,592)



CITY OF MANCHESTER

Jay Ruais
Mayor

January 16, 2026

Chairman Dan O'Neil
1 City Hall Plaza,
Manchester, NH 03101

Honorable Members of the Accounts, Enrollment and Revenue Administration Committee,

For six years, Manchester operated without the charter-mandated Independent City Auditor. In 2024, we funded this position using expiring federal dollars, and I will include it in this year's budget. Ms. Julianne Pelletier began her work as our Auditor in July, and in working with her we have identified a number of areas in need of dramatic reform.

As you know, during my Inaugural Address, I launched the Streamlining Taxpayer Accountability and Reform System or STARS. Like you, I believe it is incumbent upon us to make our City government as efficient, and effective as possible. We must look for ways to increase accountability and reduce spending while ensuring our government is run transparently.

Initially, this effort will focus on 8 deliverables that can be completed within this term:

1. Update Purchasing Card Policies
2. Update Business and Travel Expense Card Policies
3. Create Gift Card Policy for City of Manchester
4. Audit of Four Major City Departments
5. Audit of Manchester School District
6. Update Procurement Code
7. Create a Centralized Purchasing Division
8. Move the Parking Division from the Finance Department to the Police Department

Last year, I tasked Director Wickens, and Ms. Pelletier, with updating the City's Purchasing Card, Gift Card, and Business Travel Expense policies, and retraining City staff on these policies. These updated policies are included in your agenda.

This request was made in light of the Auditor's report on the Office of Youth Services. Due to the critical nature of these updated documents, and the importance of retraining City staff, I respectfully request this Committee advance these updates to the Full Board of Mayor and Aldermen for consideration at our January 20th meeting.

As I mentioned in my Address, our City and School District undergo required annual audits which essentially confirm whether the financial reporting is accurate and compliant after the fact. They are periodic and limited in scope. By contrast, an Independent City Auditor, helps ensure we are operationally efficient, and performing effectively before problems arise. These audits are more in depth, looking in greater detail at financial management, and can take considerable time.

Historically, in practice, this Committee has been tasked with providing a scope of work to the Independent City Auditor for their work.

During my address I requested the Board of Aldermen and the Board of School Committee come to a collaborative agreement on an audit of the Manchester School District (MSD). The request for an audit is not to suggest that there are existing financial issues. Rather, when there is so much at stake financially, and for the kids in this city, we have to ensure that we have left no stone unturned.

Attached, you will find a draft Memorandum of Understanding (MOU) between the MSD and the City of Manchester that outlines the scope of work for Ms. Pelletier to conduct this audit. On Wednesday January 14th, the Finance Committee of the Board of School Committee approved this document.

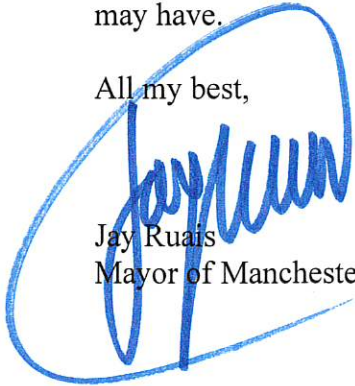
Assuming our respective Boards approve of the MOU, work on this would begin immediately. Additionally, in consultation with Ms. Pelletier, she identified the following four City Departments as areas to begin her work following completion of the MSD work:

1. Central Fleet
2. Manchester Fire Department
3. Manchester Department of Public Works
4. Human Resources: Benefits and Payroll

I respectfully request you approve the attached MOU for the MSD, and approve the aforementioned Departments for her to audit.

I thank you for your consideration of these requests, and am happy to answer any questions you may have.

All my best,



Jay Ruais
Mayor of Manchester

This will be a programmatic and efficiency audit by the Independent City Auditor of the Manchester School District, which undergoes its own Federal, State and Independent Single Audits. The audit will have a defined scope, and will be conducted according to Generally Accepted Government Auditing Standards (GAGAS).

Audit Objective

- To determine whether the School District is operating efficiently and using public resources economically, focusing on procurement, payroll, and insurance, without duplicating external auditor efforts.

Period Under Review

- January 1, 2025 – December 31, 2025 (calendar year)

Core Audit Scope Areas

A. Central Office Administrative Efficiency

- Superintendent's Office, Finance, Human Resources, Purchasing / Accounts Payable
 - District organizational structure, span of control, and supervisory layers
 - Role clarity and duplication of effort, manual vs automated processes
 - Approval layers, decision-making timeliness, process cycle times, and bottlenecks.
 - Financial system, HR/payroll system, reporting tools, and management dashboard

B. Payroll, Timekeeping, and Staffing Deployment (High value, limited testing required)

- Position authorization, position control process, payroll workflow
 - Timekeeping and approval practices, payroll corrections
 - Stipends and supplemental pay administration

C. Purchasing, Contracting, and P-Card Processes Efficiency (Non-Compliance Focus)

- Requisitions, PO, payment cycle, cycle time from request to payment, P-Card consideration
- Contract administration responsibilities, administrative burden on schools/departments

D. Self-Insured Insurance Fund – Efficiency and Cost Management

- Governance and Oversight, clarity of accountability and decision-making authority
- Coordination with HR, Payroll, and Benefits Administration

Methodology (Efficient by Design)

- Interviews with key administrators and selected school leadership, process walkthroughs and documentation review
- Limited transaction sampling to validate process design

Deliverables

- Executive summary for City leadership and School Board
- Identification of any efficiency gaps, with practical, implementation-ready recommendations for improvement

MANCHESTER NEW HAMPSHIRE

Manchester School District

&

City of Manchester

MEMORANDUM OF UNDERSTANDING

WHEREAS the City of Manchester has offered the Manchester School District the services of the Independent City Auditor to assess the efficiencies in governmental operations of the district; and

WHEREAS the Manchester School District and the City of Manchester are committed to working cooperatively to ensure that taxpayer dollars are utilized as efficiently and effectively as possible.

NOW THEREFORE the Manchester School District and the City of Manchester agree as follows:

1. The Independent City Auditor shall work with the Manchester School District administration and shall conduct an audit of the governmental operations of the district in the areas of procurement, payroll, and insurance.
2. The scope and purpose of the audit are defined in Exhibit A attached.
3. The services of the Independent City Auditor shall be provided by the City of Manchester at no cost to the district.
4. A draft report of the Independent City Auditor shall be produced and shared with the Manchester School District prior to finalization to ensure accuracy and compliance with the agreed-to scope. The audit shall not be finalized until input has been received from the Manchester School District.
6. The final report of the Independent Auditor shall be shared with the Manchester School District Board of School Committee concurrently with it being made publicly available to the extent required by New Hampshire Right to Know Law RSA Chapter 91-A.

7. The Independent City Auditor agrees to keep all student and personnel information received confidential in accordance with applicable law and policies.

8. The Independent City Auditor agrees to keep all information relative to the district's security and emergency operations confidential in accordance with state or federal law and the policies of the Manchester School District.

9. The Manchester School District reserves the right to submit a written response to the audit should it disagree with any findings. The response shall be included in or appended to the final report.

Date

Manchester School District

Date

City of Manchester

BUSINESS EXPENSE, TRAVEL AND PROPER USE OF CITY
RESOURCES

POLICY



Original Adoption:
April 13, 2007
Revisions:
October 1, 2024
January 20, 2026

Business Expense, Travel and Proper Use of
City Resources
Policy

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ATTACHMENTS

A-1: Travel Request Form

A-2: Travel Reimbursement Form

B: Purchasing Cardholder Guidelines

C: Acknowledgment (To be signed by employees using a City Vehicle for take-home purposes)

TRAVEL POLICY

Purpose

To guide City employees, officials, and members of City trusts, boards, and commissions when traveling for City business.

- Per IRS guidelines, travel advances or expense reimbursements may be taxable unless certain requirements are met.

To avoid taxation, all three of the following IRS conditions must be satisfied:

1. **Business Connection:**

Expenses must be related to performing official City duties.

2. **Substantiation:**

Employees or officials must provide enough information and documentation to meet IRS rules for an accountable plan.

- This includes keeping a log and providing proof of the amount, time, place, and reason for each expense.

3. **Return of Excess Amounts (if applicable):**

Employees or officials must return any money received beyond what is substantiated within one week.

- This applies only to travel advances.

Scope

- This policy covers reimbursement for conferences, seminars, training sessions, and similar City-related events.
- Eligible expenses include transportation, registration, lodging, meals during overnight stays, and related incidental costs.
- The Mayor or designee may approve exceptions for unique situations, as long as they do not harm the City.
- Reimbursement also applies when employees are away from home significantly longer than a regular workday and need sleep or rest.
- Mileage reimbursement for business travel within 65 miles of the City must follow the City's existing mileage reimbursement policies.

Policy

1. Employees should make every attempt to use the State of NH Travel Services Contract ([8003702 Travel Services.pdf](#)) [STATE OF NEW HAMPSHIRE](#) to book flights, hotels, and approved car rentals.
 - If this service is not used, justification must be provided to accountspayable@manchesternh.gov.
2. Employees must pay the travel contractor with their City P-Card.
3. Employees will use the City P-Card for approved conference registrations.
4. Department Directors must approve all staff travel, inform claimants about travel policies, and ensure compliance. The Department is responsible for checking if reimbursements are reasonable and necessary.
5. The Office of the Mayor must approve and receive advance notice (with location, purpose, and dates) of any Director's absence at least one week before travel, including emergency contact arrangements.
6. Travel and Reimbursement Request Forms (Attachments A-1 and A-2) must be filled out for any travel reimbursement, within one week of completed travel.
7. Each employee or official must use a separate form.
8. Travelers cannot approve their own travel requests or justifications.
 - Approval must come from a supervisor or higher.
 - If a Director files a claim, the Mayor or designee must approve.
9. Not following the travel policy or falsifying expense reports can lead to denied reimbursement, loss of travel privileges, discipline, termination, or criminal prosecution.
10. Out-of-state travel should be by commercial airline coach class (see C.1).
11. Travel time is defined as 24 hours before and after the official conference times, unless cheaper airfares require different timing.
12. Expenses for a travel companion are not reimbursed by the City.

CONFERENCE REGISTRATIONS

- The City may reimburse employees for Director approved registration fees for City-related workshops, conferences, and seminars.
- The City will not reimburse for special events or leisure activities (like golf tournaments or museum outings) that are not job-related.
- If meals are included in the registration, additional meals will not be reimbursed unless you have special dietary needs (see E.1.c).
- Use a P-Card for pre-paid registrations when possible.
- Departments should pre-register if it saves the City money.
 - Late registration (after the discount deadline) must be approved in writing by the Department Director, or by the Mayor if the Director is registering late.
- Submit the official conference registration and proof of attendance with the Travel Request Form to the Finance Department for reimbursement.

TRANSPORTATION

Commercial Airline (Utilize State of NH Travel Contract : [8003702 Travel Services.pdf](#)) [STATE OF NEW HAMPSHIRE](#))

- Request Manchester-Boston Regional Airport as the main departure point.
- Book tickets more than 30 days in advance to get lower fares.
- Fly coach class.
- Consider special travel times, discounts, or senior rates if total costs are lower.
- The Mayor may approve exceptions if justified in writing by the Department Director.

City Ground Transportation:

- Private vehicle mileage or shuttle/limousine service to and from Manchester-Boston Regional Airport is not reimbursed.

Parking:

- Park in the garage or long-term lot at Manchester-Boston Regional Airport.
 - Parking will be validated at the Airport's Communications Center with supervisor certification and travel dates.
- For other airports, up to \$27 per day will be reimbursed for parking.

City Vehicle:

- Use a City-owned vehicle for business travel within 65 miles when possible, if it's the most cost-effective option.
 - Ask Central Fleet if your department has no vehicle.

Private Vehicle:

- If you drive your own car outside New Hampshire, you'll be reimbursed at the IRS mileage rate, but only up to the cost of the cheapest air coach fare or mileage, whichever is less.
 - The Department Director must document and approve the comparison at the time of booking.

Rental Car:

- Rental cars are only reimbursed with written justification approved by the Department Director.

Other Transportation:

- Bus or train may be used if it's the least expensive option. Department Director approval is required.

Reminder - Seat Belt Use:

Drivers and passengers must wear seat belts at all times on City business.

LODGING

- Employees should prepay for hotels with a City P-Card and ask for the government rate.
- Hotel stays must be pre-approved by the Department Director.
- Lodging may be shared with other employees if the Department Director allows.
- The City will pay for hotel costs up to the GSA per diem rate (see www.gsa.gov/travel/plan-book/per-diem-rates).
 - Exceptions can be made if the event hotel is more expensive and no cheaper options are nearby.
- Lodging is only reimbursed for travel outside a 65-mile radius from the City.
- The City will not reimburse for non-business charges on the hotel bill.
- The City will not pay for hotel costs above the single occupancy GSA rate per person or for extra nights unless it's cheaper to stay longer.

MEALS

- Meal expenses can include reasonable tips (up to 15%).
- Alcohol is not reimbursed.
- If a meal is included with registration, the City won't pay for another meal.
 - Exception: except for a doctor-approved dietary need and Department Director pre-approval.
- Meals are only reimbursed if the trip includes an overnight stay.
- Reimbursement is for actual meal costs, up to the GSA per diem rates www.gsa.gov/travel/plan-book/per-diem-rates.
- Reimbursement is prorated for the travel days; see GSA per diem rate.
- No more than 3 meal receipts per day can be submitted.
 - Snacks, soda, and coffee count toward the daily total but are not separate meals.
- If staying somewhere with a kitchen, employees are encouraged to prepare meals.
 - Grocery costs must not exceed the daily per diem and need a dated receipt.
 - Groceries do not include non-food items.

MISCELLANEOUS EXPENSE

- The City will not reimburse for personal items or entertainment (like toiletries, medicine, laundry, movies, etc.).
- All expenses on the Reimbursement Request Form (Attachment A-2) need an original receipt, except for parking meters (use only if cheaper alternatives aren't available).
- Reasonable tips for baggage, taxi, and meals are allowed up to 15% of the cost.

FOREIGN TRAVEL

- The City will not reimburse for foreign taxes (like GST) that can be refunded to the employee.
- Employees must claim any eligible foreign tax refunds themselves.

CITY PURCHASING CARDS (See P-Card Policy for details)

- The P-Card program helps reduce paperwork, cash advances, and the need for employees to use personal funds for City business.
- Cardholders must submit receipts and sign for all purchases to their department's P-Card administrator at least weekly (see City P-Card Guidelines, Attachment B).
- Prohibited purchases include: (see Prohibited Purchases in P-Card Policy: cash advances, wire transfers, money orders, personal purchases, gift cards, entertainment, alcohol, weapons, and donations, etc.).
- Use the P-Card for City business purchases only, following City ordinances, Procurement Code, and this Policy.
- Violations of proper P-Card use can lead to discipline or termination.
- Only authorized employees may use a P-Card. Card use cannot be delegated.
- Each cardholder has monthly, daily, and single purchase credit limits.
 - Do not split transactions to get around these limits.
- The City audits P-Card use regularly.

TRAVEL & ENTERTAINMENT TIPS

- Do not use the P-Card for gasoline for your personal vehicle.
 - Claim mileage for business travel on your expense report.
- If using a rental car, you may use the P-Card for gas.
- The P-Card can be used to pay itemized hotel bills, if not paid for by the travel contractor adhering to GSA published rates.
- The City's P-Card does not include ATM access.
 - If you need cash while traveling, use personal funds and request reimbursement with an expense report.
- See the Purchase Card Program Cardholder Guide (Attachment B) for more details.

PROCESSING REIMBURSEMENT CLAIMS

- Employees must get travel authorization prior to booking the trip.
- The employee completes the Travel Form (Attachment A-1) and gets it approved by the Department Director.
- Within 5 days of returning, the employee completes the rest of the Travel Form and, if needed, the Reimbursement Request Form (Attachment A-2), then submits forms with all original receipts to the Department Director.
- If the employee is owed money, the Department prepares a Payment Voucher.
 - Expenses like mileage, tolls, and meals must reference the original Travel Form(s).
- Attach supporting documents such as:
 - Airline tickets or electronic itinerary
 - Conference brochure and registration
 - Itemized hotel receipt
 - Meal or grocery receipts
 - Rental car agreement
- After Department Director approval, traveler sends all forms and receipts to the Finance Department for review and payment.
- The Finance Officer or their designee processes payment.
 - If there are problems (missing documentation, errors, etc.), the forms are returned for correction.

TRAVEL ADVANCES

- Travel advances are rarely given; employees should use a P-Card instead of cash.
- Any unspent cash from an advance must be returned to the City Treasury immediately after the trip, and a receipt will be issued.
- If the employee does not submit completed travel forms within 5 days of returning, the department may lose the ability to get future advances and the employee may lose travel privileges.
- Only one outstanding travel advance is allowed per employee.

ATTENDANCE AND CONDUCT

- Traveling on City business is a privilege, not a right.
 - Any employee who is involved in any conduct that is offensive; who violates the common decency or morality of the community; or whose conduct is unbecoming of a City employee will be subject to disciplinary actions in accordance with the City's personnel policies.
- Employees are expected to fully attend the event.
 - Unexcused absences from a substantial portion of the conference, seminar, sessions or activities without good and justifiable cause will be subject to disciplinary action in accordance with applicable personnel policies and may be held personally liable for all travel expenses.

CANCELLATIONS

- If the City prepaid for registration, lodging, or transportation and the trip is canceled, the employee must follow the cancellation policy to get a refund or substitute another employee if possible.
- The employee must provide a written explanation for the cancellation, approved by the Department Director, and submit it with the travel form.

REFUNDS

- The department and employee are responsible for getting and processing any refunds owed to the City. Refunds must be deposited with the City Treasury Division.
- Any refunds will be credited back to the department's budget.
- If a refund check is made out to the employee, it must be signed over to the City and given to the Finance Department.
- If a refund goes to the employee's personal credit card, the employee must reimburse the City for the amount.

REPORTING

- Employees who attend conferences or training paid by the City may be asked to give a report to the Board of Mayor and Aldermen about what they learned.

VEHICLE USE AND REIMBURSEMENT

Purpose:

- This policy covers the use of City-owned vehicles for business by City employees, contract workers, and officials, as well as personal vehicle mileage reimbursement.
 - This ensures the City is in compliance with IRS regulations.
 - Police and Fire Departments are exempt and have their own vehicle policies.

Scope:

- This policy gives rules for assigning take-home vehicles, using City vehicles, and reimbursing employees for personal vehicle use for conducting official City business.
 - Department Directors are responsible for making sure these rules are followed.
- City vehicles can only be used for official business—not for personal errands or unauthorized trips outside City limits, unless approved by a Department Director (see § C.3 for exceptions).
- The Mayor or designee may make exceptions if needed, as long as they don't harm the City.
- When traveling for City business, the City will provide a vehicle or reimburse personal vehicle use.
- For out-of-City travel expense procedures, see the main Travel Policy.

Policy:

GENERAL PROVISIONS

Safety:

- The City reserves the right to prohibit employees with poor safety or driving records from using City or personal vehicles for City business.

Licensing:

- Employees must have a valid driver's license to drive for City business and must show proof of their license to their department every year, or when asked.
- Employees must tell their supervisor immediately if their license is suspended, revoked, or cancelled.

Driver Qualifications:

- Drivers of special classes of vehicles must have the appropriate license for that class of vehicle, including a Commercial Driver's License for City-owned vehicles that weigh over 26,000 pounds, tow trailers in excess of 10,000 pounds, haul hazardous materials, or transport 15 or more passengers, including the driver.

- Specialty vehicle or equipment operators must be trained appropriately to operate the vehicle or equipment assigned. Department heads are responsible for ensuring all drivers meet the qualification requirements for the vehicle assigned.

Vehicle Assignment:

- Vehicles are not assigned for personal convenience.
- Use of a City vehicle is a responsibility, not a privilege.
- Personal use, such as commuting, may be taxable and reported on the employee's W-2.
- Before assigning a vehicle, the Department Director must give the employee a copy of this policy, explain any tax impacts, and get a signed acknowledgment (see Attachment C).

Director Responsibilities:

- Approve all vehicle assignments.
 - Confirm the employee is properly licensed.
 - Track license expirations, violations, and suspensions.
- Manage and schedule vehicle assignments.
- Notify employees about rules and provide necessary CDL applications.
- Ensure vehicles are used only for City business.
- Approve vehicle assignments to ensure drivers are covered by City insurance.
- Provide policy copies and collect signed acknowledgments from take-home vehicle assignees.
- Submit a list of all licensed/qualified drivers to Human Resources and Finance yearly (by December 15) and report changes as they happen.
- Give Human Resources a list of 24-hour vehicle assignees by January 1 of each calendar year, and update them within one week of any changes.

Authorized Passengers:

- Only City staff, contract employees, elected/appointed officials, or other authorized persons on City business may ride in City vehicles.
 - Any exceptions need written approval from the Department Director.

Passenger Drivers:

- Authorized passengers are permitted to assist in the driving of a City vehicle if they are properly licensed to drive in accordance with the above provisions.

Passenger Conduct:

- Vehicle operators are responsible for passenger behavior.
- Passengers may not operate vehicle after drinking alcohol or under the influence of drugs or controlled substances.
- Smoking is prohibited in any City vehicle.

Enforcement

- Department heads must make sure that only authorized passengers are allowed in City vehicles.

Smoking and Alcohol/Drug Use

- Employees cannot drive City vehicles if they are taking medication that warns against driving, unless a doctor says it is safe.
- Employees are never allowed to drive a City vehicle after drinking alcohol or while under the influence of illegal drugs or controlled substances.
- Smoking is not allowed in any City-owned vehicle.
 - **Employees who violate these rules will face disciplinary action.**

Take-Home Vehicles

- Take-home vehicles are only given when they are provided to respond to emergency situations posing an immediate threat to the safety of the public or when there is a clear public benefit.
- Take-home vehicles are allowed if picking up a City vehicle from work would cause significant delays resulting in a threat for the public.
- Department Directors must approve take-home vehicle assignments and ensure they are used according to this policy.

Daily Use Vehicles

- City vehicles not used for out-of-city trips must be returned to their regular City parking spots every night.

Out-of-City Trips

- If a trip starts before 8:00 a.m., the driver may take the vehicle home the night before, as long as it can be parked safely.
- If a trip ends after 4:00 p.m., the driver may take the vehicle home and return it to City property the next morning.

Personal Use Restriction

- City vehicles taken home under these rules cannot be used for personal errands or to transport unauthorized passengers, unless the Department Director gives permission.

Accidents

- Any accident involving a City vehicle or a personal vehicle being used for City business must be reported right away to the police and the Department Director.
 - A copy of the accident report and a letter from the Department Director explaining the situation and any corrective action must be sent to the City's Risk Manager.

Insurance

- City-authorized drivers are covered by City insurance for bodily injury and property damage while using City vehicles for official business.

Parking Tickets

- The City will not pay for parking tickets or towing fees from illegal parking.

PERSONAL VEHICLE MILEAGE REIMBURSEMENTS**Required Information:**

- To get mileage reimbursement, employees must keep a log of each trip:
 - the date
 - origin
 - destination
 - purpose
 - miles driven
- The Department Director (or designee) must approve the mileage log.
- The Director sends the form to Finance for approval and payment processing.
 - Employees cannot approve their own mileage reimbursement.

Personal Vehicle Responsibility:

- Employees are responsible for all costs of using their own car for City business (gas, insurance, maintenance, etc.); the only compensation is the mileage rate.
- Commuting miles between home and the regular worksite are not reimbursed.
 - If traveling from home to a different work site, the normal commute mileage is subtracted from the total.

Department Responsibilities:

- Department Directors must make sure all employees using personal vehicles for City business have liability insurance and a valid driver's license.

- Failure to report a lost license or insurance can lead to discipline or termination.
- Directors must share this policy with all eligible employees.

Compensation:

- Mileage is reimbursed at the current IRS rate.
- The Finance Department will notify departments if the rate changes.

INTERNAL REVENUE SERVICE (IRS) RULES FOR TAKE-HOME USE OF CITY VEHICLES

Taxable Use:

- According to IRS rules, personal use of a City-provided vehicle is considered taxable income (unless the vehicle is specifically excluded as a non-personal use vehicle). The value of this benefit must be included in the employee's income and is subject to tax and reporting. Questions about how to value a City vehicle for tax purposes should be directed to the Finance Department.

Valuation Rules:

The IRS allows three ways to determine the taxable value:

1. Automobile Lease Value Rule
2. Vehicle Cents-per-mile Rule
3. Commuting Rule

The Automobile Lease Value Rule applies only to officials and employees paid at the Federal Executive Level V or higher. For almost all City employees, the City will use the Commuting Rule.

Commuting Rule (IRS Publication 15-B)

- The Commuting Rule is a simple way to calculate the taxable value of a City vehicle used for commuting.
- For each one-way commute (home to work or work to home), \$1.50 is added to the employee's taxable income. If more than one employee commutes in the vehicle, each is charged \$1.50 per trip.
- This works out to about \$3 per day, \$15 per week, or \$55 per month (check the IRS website for updates).
- The City reports this benefit for the tax year (January 1–December 31) and includes the total value on the employee's W-2 the following January.

Commuting Rule Requirements:

- The City owns or leases the vehicle and provides it to the employee for business use.

- The City requires the employee to commute in the vehicle for legitimate business reasons, not as extra pay.
- The City has a written policy that forbids personal use beyond commuting or minor (de minimis) use.
- The employee does not use the vehicle for other personal reasons.
- The employee is not an elected official, part owner, or a highly paid “control employee” (as defined by federal pay scales).

De Minimis Use:

- “De minimis” personal use means very minor, infrequent personal use, such as stopping briefly for a personal errand on the way home from work.

VEHICLE USE REVIEW PROCESS

- Every year, Department Directors must review and compare the miles reimbursed and the cost of operating each City vehicle under their control.
- They must decide if the costs are justified and in the best interest of the City and citizens, or if changes to vehicle use, type, or number are needed.

PROFESSIONAL CERTIFICATION AND/OR LICENSE(S)

Purpose

This policy addresses professional education and training, examination and occupational license fees, and use of leave related to professional certification and licenses.

The City encourages employees to develop their skills by supporting professional certifications and licenses.

- This policy covers continuing professional education, employee training, exam and license fees, and related leave for professional certifications and licenses.
- The Mayor or designee may approve exceptions as long as they do not harm the City.

Scope

This policy applies to certifications and licenses that are:

- Required for the job, or
- Not required, but improve job performance.

See the City's tuition reimbursement policy for more information on education benefits.

Policy

Notification & Approval:

- Any professional certification or license training or exam that takes time away from normal work duties must be approved in advance by a supervisor.
- The Department Director approves employees' availability to attend training or exams.

For Required Certifications/Licenses:

- Training provided by or through the City counts as regular work hours.
- Training outside the City may be paid for by the City if approved and budgeted; attending this training also counts as regular work hours.
- The City pays for exam and renewal fees for certifications or licenses required by the job, law, or contract. Time spent taking required exams counts as regular work hours.

For Optional Certifications/Licenses That Enhance the Job:

- City-sponsored training counts as regular work hours.
- With prior approval, relevant outside training may count as work hours and may be paid for if budgeted.
- Training not related to City duties and requiring time off may be done using approved personal leave.
- If the City offers in-house training or education to meet certification/licensing needs, employees must use these programs before enrolling elsewhere.
- Exams and fees for certifications not required for the job may or may not be reimbursed; Department Director approval is needed for reimbursement.

Procedure

- Employees must provide proof of attendance and successful completion to receive reimbursement.

PROFESSIONAL DUES AND MEMBERSHIPS

Purpose

Membership in professional organizations can benefit the City by providing access to important information, resources, and networking opportunities. This policy explains which memberships and dues are appropriate for City payment or reimbursement.

Policy

General Rule:

Professional dues and memberships are appropriate if they help the City achieve its mission or help an employee perform their job duties.

Appropriate Memberships:

Memberships must provide a direct benefit to the City, and not overlap City-wide memberships.

Examples include:

- Professional organizations
- Trade associations
- Chambers of commerce
- Civic or public service organizations
- Boards of trade
- Business leagues

Inappropriate Memberships:

Memberships for personal, recreational, or social purposes are not allowed.

Examples include:

- Country clubs
- Golf or athletic clubs
- Hotel clubs
- Sporting clubs
- Airline clubs
- Social clubs

Non-Discrimination:

- The City will not pay dues or memberships to organizations that discriminate based on race, religion, color, sex, age, national origin, sexual orientation, marital status, ancestry, or disability as it is defined by the Americans with Disabilities Act of 1990, Section 3(2).

Department Director Responsibility:

- Department Directors must decide if a membership is appropriate and beneficial to the City.
- Department Directors are responsible for deciding if it is useful for employees to attend meetings, seminars, or conferences of these organizations.

Exceptions:

- The Mayor or designee can approve exceptions to this policy, as long as the exception does not harm the City.

PROPER USE OF CITY RESOURCES

Purpose

- This policy sets the rules for how City departments and employees may use City resources. The Mayor or designee may approve exceptions, as long as they do not harm the City.

Scope

- This policy covers all City resources, facilities, and equipment, including fax machines, copiers, postage, computers, telephones, pagers, and the internet.
- Departments may set their own internal rules, but they cannot be less strict than the City's policy.

Proper Use of City Resources

- "City resources" means City funds, property, supplies, equipment, and employee time.
- City resources, facilities and equipment, are meant for official City business.
- Employees can't use City resources for the personal benefit of others unless it's part of their job duties.
- Personal use is only allowed if ALL of the following criteria are met:
 - There is no cost (or only a very small, insignificant cost) to the City.
 - It does not interfere with official duties.
 - It is brief in duration and infrequent.
 - It does not risk City information or software security.
 - It promotes organizational effectiveness or improves the employee's job skills.

Prohibited Uses

- Employees may NOT use City resources for:
 - Running an outside business.
 - Supporting or promoting outside organizations (unless allowed by law or City agreement).
 - Political campaigning.
 - Commercial advertising or selling (unless allowed by law or City agreement).
 - Illegal activities.
 - Personal use of field equipment (like power tools, landscaping, or snow equipment).

Policy Exceptions

Limited personal use may be allowed if:

- The employee gets prior supervisory approval.
- The cost to the City is de minimis (very small or reimbursed).
- It does not interfere with work.
- It does not break any laws or City rules.

Examples of Permitted Limited Personal Use:

- Using a City computer briefly outside work hours.
- Using a City cell phone if you don't go over the plan's minutes.
- Using a fax machine for a local call with minimal or reimbursed cost.
- Personal email or web browsing on breaks or outside work hours, as long as it follows City policy.
- Using a PDA for personal appointments.

If personal use does not meet the "de minimis" standard, the employee must reimburse the City for the cost by cash or check paid to the City Treasury Division.

Conflict of Interest

Employees may not use any City resources or identity to support or represent outside activities, including businesses, hobbies, or political activities.

Examples of things that cannot be used for personal or outside purposes include:

- City phone numbers and office email or web addresses
- City titles or affiliations in advertising
- City stationery, office supplies, or equipment (like copiers)
- City computers or laboratory equipment

Reporting Misuse of City Resources

- Employees are encouraged to report any improper or fraudulent activity involving City resources.
- If you suspect fraud, improper use, or other financial irregularities, report it to a supervisor one level above the person involved, as well as the Department Director and the Mayor's Office, as soon as possible.
- The Mayor will notify the City Security Manager, who will investigate as needed. If illegal activity is found, the Mayor will also notify law enforcement.
- Fraud or wrongdoing can also be reported anonymously to the City Solicitor's Office at 603-624-6523.
- Employees who report suspected fraud or help with an investigation are protected from retaliation under the City's Whistleblowers Policy. However, this does not protect anyone who is personally involved in wrongdoing.

City of Manchester Business Expense, Travel and
Proper Use of City Resources Policy

Penalties and Enforcement

Employees who violate City policies on personal use of City resources, outside work, or conflict of interest will face disciplinary or corrective action, up to and including termination.

MEALS AND REFRESHMENTS

Purpose

This policy explains when City funds can be used to buy meals or refreshments for meetings, employee training, recognition events, or other gatherings that serve a public benefit.

The Mayor or designee may approve exceptions if they do not harm the City.

Scope

- Meals or refreshments include anything from restaurant food, catering, or food prepared by City employees for a meeting or event.

Policy

- City funds can only be used for meals or refreshments if there is a clear public benefit and pre-approval is granted.

Conditions for Allowable Purchases

- Meals and refreshments should only be bought with City funds when a public benefit is clear.
- Examples of acceptable situations:
 - Business meetings of boards or commissions that extend through a normal meal period.
 - Light refreshments (up to \$5.00 per person) at meetings of volunteer groups that directly benefit the City.
 - Reasonable meals for volunteer efforts on behalf of the City, if pre-approved by the Department Director.
 - Human Resources for training and employee recognition programs and related meal expenses.
 - The City Clerk's office for Board of Mayor and Alderman meeting purposes.

Non-Allowable Expenditures (unless pre-approved or part of a budgeted Human Resources program)

- Refreshments at meetings lasting less than 2.5 hours.
- Expenditures for personal occasions (birthdays, retirements, etc.).
- Refreshments at regular Department staff meetings.

- Miscellaneous items like awards, flowers, greeting cards, gift certificates, event tickets, decorations, kitchen supplies, or personal items unless part of a budgeted Human Resources program.

Finance Department Role

- Finance audits these expenses for compliance.
- If a department disagrees with a rejected expense, they may appeal to the Mayor.

Purchasing Procedures

- Do NOT use City P-Cards to buy food or beverages for meetings. Employees should pay personally and submit proper forms and receipts for reimbursement.

Citywide Employee Training

- Human Resources coordinates citywide training and development events and authorizes related expenses.
- All non-training events for public benefit require prior approval from the Finance Director or their designee.
- Reasonable and customary meal expenses relating to volunteer efforts on the City's behalf providing that the event and related expenditure are preauthorized by Human Resources.

Documentation Requirements

To process miscellaneous expenses quickly and correctly, you must provide:

- The original invoice or receipt
- An explanation of the business purpose for the expense
- Attendance records and the meeting agenda
- A calculation of the per person cost
- Proof of pre-authorization, if required

Department Directors are responsible for making sure all meal and refreshment purchases or reimbursements follow this policy.

TRAVEL REQUEST FORM

2. DEPARTMENT: _____
3. NAME _____ DATE _____
4. NATURE OF TRAVEL: ☐ CONVENTION ☐ SEMINAR ☐ MEETING ☐ OTHER _____
(Specify)
5. POINTS OF TRAVEL: FROM: _____ TO: _____
6. DURATION OF STAY: NUMBER OF DAYS _____ FROM _____ TO _____
7. METHOD OF TRAVEL: ☐ POOL CAR ☐ DEPT VEHICLE ☐ PERSONAL VEHICLE
☐ COMMON CARRIER _____ ☐ OTHER _____
(Air, Rail, Bus, Etc) (Specify)
8. COPY OF VEHICLE INSURANCE CERTIFICATE FILED WITH DEPT. OF INSURANCE & RISK MANAGEMENT? ☐ YES ☐ NO

PROPOSED EXPENSES

9. TRAVEL (☐)
Common Carrier _____ \$ _____
10. PERSONAL VEHICLE _____ miles @ \$0.725 per mile _____ \$ 0.00
11. LODGING _____ \$ _____
12. MEALS (\$50 per day guideline) _____ \$ _____
13. FEES _____ \$ _____
14. MISC. (Gratuities) _____ \$ _____
15. TOTAL PROPOSED EXPENSES _____ \$ 0

16. Check (☐) vouchered expenditures/purchase orders

17. _____
EMPLOYEE SIGNATURE DATE

I certify that the funds are now available in the travel account of this department for the amount required by this request.

18. _____
DEPARTMENT HEAD SIGNATURE DATE

19. _____
MAYOR SIGNATURE DATE
Pre-Travel Authorization for all employees

ACTUAL EXPENSES

Worksheet of actual expenses on reverse side must be submitted after travel is complete to receive reimbursement.

20. \$ _____
21. \$ _____
22. \$ _____
23. \$ _____
24. \$ _____
25. \$ _____
26. \$ _____ TOTAL ACTUAL EXPENDITURES
27. \$ _____ LESS P.O./VOUCHER TO CITY
28. \$ _____ PAID BY EMPLOYEE
29. \$ _____ DIFFERENCE DUE EMPLOYEE
(ATTACH VOUCHER)
30. \$ _____ DIFFERENCE DUE CITY

I certify that expenses as listed are correct in all respects; that the distances as charged have been actually traveled.

31. _____
EMPLOYEE SIGNATURE DATE

I hereby authorize this request for payment

32. _____
DEPARTMENT HEAD SIGNATURE DATE
(Mayor's Signature required for Dept. Head Travel)

Reimbursement Request Form

Employee: _____

Department/Division: _____

Point of Travel - From: _____

Month of: _____

Department Head Approval: _____

Point of Travel - To: _____

Purpose of Travel: _____

Date	Common Carrier	Personal Vehicle Expenses - Total Miles @0.70 per mile	Lodging * (\$235 max) \$Night + Tax	Meals *(incls gratuities \$74 max)			Fees	Miscellaneous	Total	Method of Pmt (Cash, Check, Credit Card)
				Receipts Mandatory						
				Breakfast	Lunch	Dinner				
									0.00	
Actual Expenses Here and Enter Line Number		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	20	21	22	23	23	23	24	25	26	

* Must be greater than 65 miles outside of the City - Based on Rates issued by IRS.

If you have any questions, please refer to the City of Manchester's Travel Reimbursement Policy

City of Manchester New Hampshire



Purchasing Card Program Cardholder Guide

December 2025

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INTRODUCTION

Welcome to the City of Manchester Purchasing Card (P-Card) Program!

This guide is designed to acquaint you with important information about the P-Card Program's policies and procedures. It is **your responsibility** to read, understand, and comply with all provisions of this guide.

While this document outlines your responsibilities as a cardholder and details the processes and procedures to ensure secure, timely, and accurate purchasing transactions, it cannot anticipate every circumstance or question.

- As the City's usage of the P-Card continues to grow, we may revise, supplement, or rescind any policies or portions of the guide as deemed appropriate.

The City's objective is to provide purchasing channels that empower employees to efficiently meet resource needs and deliver quality services to the citizens of Manchester, while also maintaining strong financial controls to safeguard the City's assets.

Again, welcome to the P-Card Program!

1 CARDHOLDER SET-UP AND ACTIVATION

1.1 Overview

The Purchasing Card Program (P-Card) is designed to assist the City in reducing its reliance on requisitions, purchase orders, petty cash funds, employee advances and paper checks, and to reduce the need for employees to use personal funds for business purposes.

- The program should help increase the turn-around time in the fulfillment of orders, provide greater flexibility and reduce paperwork.
- The Finance Director as City Treasurer has oversight over all financial instruments of the City, (i.e. checks, direct deposit, ACH, and other forms of electronic or magnetic payments), and is responsible for the implementation, maintenance, program compliance, payment processing, issuance of the P-Card, and bank relations to resolve customer service issues.

Just as with all other forms of payment, decisions about individual purchases remain the responsibility of the City's various departments in accordance with adopted policies and ordinances.

- Only employees of the City are allowed to participate in the P-Card program.
- P-Card is to be used only for City business purposes.
- Each cardholder has the responsibility to submit their appropriate receipts which will be uploaded to every Bank of America transaction by the Department P-Card Administrator.
- Receipts will include approval signatures for processing and be submitted for payment to their departmental administrator by the next business day.

All policies outlined in this Guide shall be adhered to and any failure to comply may result in suspension from the P-Card Program and may also include disciplinary actions including termination of employment.

- The P-Card issued to the cardholder is the property of the City and can be canceled at any time.
- Periodic audits will be performed to ensure the cardholder is in compliance with the policies and procedures.

1.2 Cardholder Setup

- A new participant in the P-Card Program shall complete the P-Card Application and obtain the appropriate authorizations.
- The form shall be submitted to the P-Card Administrator by the applicant's department head.
- Once the application has been approved by the P-Card Administrator and the bank has processed the request, an account for the cardholder shall be established.

- The new participant **MUST** acknowledge that he/she has read the **Code of Conduct** for the program.
- The participant shall adhere to the principles in this Guide by signing the Agreement Form.
- These documents **MUST** be completed and signed prior to the release of the P-Card to the cardholder.

All documents are located here: [G:\FIN\Purchasing Cards](#)

- P-Card Application Form (see exhibit A)
- P-Card Agreement Form (see exhibit B)

1.3 Activation of Account

To activate your P-Card follow the instructions below.

1. Call the toll-free card administrator phone number on the label affixed to the card.
2. You will either be prompted to enter your card number by an automated system or you will have to give your card number to a live person.
3. You will then either be prompted or asked for your activation password.

If you have problems activating your account, please call the P-Card Administrator at 624-6460 ext. 6618 or via email at ctrumble@manchesternh.gov.

2 PURCHASING GUIDELINES AND LIMITS

2.1 Overview

The City encourages purchases made using the P-Card. All purchases shall be made in compliance with the City's ordinances, Procurement Code (May 2005, exhibit C *update pending 2026*), Business Expense Policy (*January 2026 exhibit D*), and the guidelines set forth in this Guide.

Violations of the policies and procedures regarding the usage of purchasing cards may result in the following actions:

- Notification to the Department Head and Internal Auditor and temporary suspension of card usage
- Additional training on purchasing policies and procedures
- Permanent revocation of charging privileges
- Disciplinary action (i.e., repayment of charges, termination of employment)
- Criminal prosecution

Only authorized cardholders shall use the P-Card and **no authority** is permitted or conferred to the cardholder for the delegation of its use.

- Each cardholder has a designated credit limit for monthly purchases as well as single purchase transactions. (City Finance, P-Card Administrator, Department Directors, and Department P-Card Approver will set and review limits not less than annually.)
- Intentional circumvention of these limits is strictly prohibited, for example, splitting a transaction amount with the same vendor or multiple vendors for purchases that would otherwise exceed the cardholder's limits. The City will perform periodic audits electronically and manually to verify adherence to this policy.

2.2 Prohibited Purchases with the P-Card include:

- Alcohol or liquor
- Ammunition, Firearms, or Weapons
- Cash advances, wire transfers, money orders, Venmo, PayPal, Zelle, CashApp
- Cigarettes, e-cigarettes or similar products
- Cryptocurrency or digital assets
- Clothing or accessories not required as approved uniform or PPE
- Contracted and Professional Services
 - Independent contractors or consultants

Prohibited Purchases with the P-Card include: (cont'd)

- Legal, audit, accounting, architectural, or engineering services without proper authorization
- Employee celebrations, parties, or morale events
- Entertainment (concerts, sporting events, recreational activities)
- E-bay, PayPal, Etsy, or similar online auction purchases unless prior written approval by Finance
- Gifts for employees (unless specifically authorized by policy and funding source)
- Gift cards (see Gift Card Policy for exceptions, exhibit E)
- International purchases without proper authorization
- Items available only through an approved contract or central purchasing process
- Meals, catering, or refreshments not tied to an approved, documented business purpose.
- Personal purchases
- Personal Subscriptions or Memberships
- Political, Charitable, or Advocacy Expenses
 - Donations to charities or nonprofit organizations
 - Political contributions or campaign-related items
 - Sponsorships without governing body approval
- Purchases made to intentionally bypass required bids, quotes, or purchasing approvals
- Regulated or High-Risk Goods
- Controlled substances or pharmaceuticals without proper authorization
- Hazardous materials without proper authorization
- Security or surveillance equipment without department and legal approval.
- Software and computer hardware that is not approved by Information Systems
- Split purchases – intentionally circumventing dollar threshold limits
- Taxes, Fees, and Penalties
 - Fines, penalties, late fees, or interest charges
 - Sales tax – where tax-exempt status should apply (unless unavoidable and documented)
- Travel and Travel Related Expenses without proper approval. All travel must adhere to the City of Manchester Travel Policy.

ANY purchase that could reasonably be perceived as personal, inappropriate, or non-essential to city operations is prohibited.

Violations may result in: card suspension, repayment, disciplinary action, investigation, and termination.

3 RECORDKEEPING AND RECONCILIATION

3.1 Overview

The cardholder is responsible to provide to the Department P-Card Administrator adequate receipts or invoices for goods and services purchased with the P-Card.

- The cardholder or their department representative shall contact the vendor directly to resolve any discrepancies or incomplete orders.

The documentation retained shall include original sales receipts, packing lists (if applicable) and credit card transaction receipts.

- Any incorrect charges, duplicate transactions or missing credits shall be addressed directly between the cardholder or their Department Approving Official and the vendor.
 - **ALL Receipts must be signed by both the supervisor and the Department Approving Official.**
 - **ALL receipts must be uploaded to the City's Financial System and Bank of America (coming soon) for every transaction.**
 - **ALL Receipts must be legible.**

3.2 Reconciling

- Month end account statements shall be provided for each Department.
- The Department Approving Official shall verify amounts charged, and vendor information.
 - If the cardholder is missing receipts, the cardholder shall request a copy to provide the required substantiation.

3.3 Missing Receipts

ALL transactions must be reviewed and approved by the cardholder's supervisor and Department head as well as the Department's Approving Official.

- If the cardholder is missing receipts, the cardholder or their Department Approving Official shall request a copy to provide the required substantiation.
 - The Department Approving Official shall request the suspension of a cardholder's P-Card until all missing receipts and other substantiating documents are provided.

3.4 Examples of Receipt Documentation (see exhibit F)

- Cash register receipt (must be legible)
- Car rental original receipt showing date in and out
- Airline itinerary and sales receipt (if an electronic "e-ticket" attach the boarding pass document)

- Itemized hotel bills – with a zero balance
- Itemized invoices (i.e., Verizon detail not just total page. Not just a swipe receipt, a detail receipt showing what was purchased, quantity purchased and price per item.)
- Online order confirmations (detailed; what, when, why – not just a total)
- All Travel receipts should be accompanied by travel approval request signed by Director, which will include dates of travel, purpose of travel, estimated cost of travel.
- **Travel vouchers MUST be submitted for all travel.**
- Any allowable food purchased for the benefit of the public must be accompanied by Agenda and Attendees (supporting documentation must be legible).

3.5 Disputed Transactions

If there is a disputed or fraudulent transaction, the cardholder or Department Approving Official must immediately call the number on the back of the card to report the transaction(s) in question.

- The card should be shredded immediately.
- The Department Approving Official shall notify the P-Card Administrator at 624-6460 ext. 6618 or via email at ctrumble@manchesternh.gov.

4 BILLING & PAYMENT

4.1 Overview

Purchase orders shall not be used for P-Card transactions.

Within 24 hours of a P-Card transaction being processed by the vendor, the transaction information will be available for review and approval on the Central Square / Naviline Procurement Card module.

- Department Approving Official shall review P-Card transactions daily:
 - Enter the proper accounting information including work orders and/or project number and approve the transactions.
 - Receipts must also be uploaded to the appropriate transaction.

Once a transaction has been approved, it will take approximately one business day for the information to be reflected within the general ledger and charged against the appropriate budget.

Statements for individual cardholders or departments/divisions can be viewed and printed via the Central Square / Naviline Procurement Card Module or through the Bank of America Works site.

- The monthly Department statement (Payment Authorization Report, or PAR, see exhibit F) will be sent out from the Finance Department.
- The monthly statement ending posting cycle runs from the 28th to the 27th of the month.
 - Reconciled and signed/approved monthly account statements shall be forwarded to the Finance Department by the selected date sent each month in the AP Schedule.
 - Transactions dated prior to the 28th that are not approved will be processed to a default account and will need to be transferred to the appropriate expense account.

Completed reconciliation must follow the monthly Accounts Payable schedule. If this reconciliation is not completed by the stated due dates, the entire Department's cards may be suspended.

- **Any account statements deficient of the proper approvals and supporting documentation** shall be returned to the cardholder's manager to be resubmitted appropriately.

5 ACCOUNT MAINTENANCE

5.1 Overview

Cardholder information, such as credit limits, etc., may change periodically. Requests shall be forwarded to the P-Card Administrator for review, approval and processing (see P-Card Account Maintenance Form, exhibit G).

5.2 Examples of Information Updates

- Cardholder name change
- Credit limit changes
- Type of purchasing allowed by the cardholder
- Cancellation of the cardholder's account
- Suspension of the cardholder's account

5.3 Termination

Upon transfer to another Department OR termination of employment, the employee shall surrender the P-Card to the Department Approving Official.

- **All reconciliations of P-Card accounts must be completed prior to transfer or termination.**

The Department Approving Official shall notify the City's P-Card Administrator who shall notify the provider and cancel the card.

A P-card will also not be reissued if there is no activity for 3 years per Bank of America.

6 TRAVEL & ENTERTAINMENT AND FOOD PURCHASES USING THE P-CARD

6.1 Overview

A cardholder shall have the travel and entertainment purchase option enabled in their account profile in order to use their P-Card for such expenses. The cardholder shall adhere to the **City's Business Expense, Travel and Proper Use of City Resources Policy (updated January 2026)**.

6.2 Travel & Entertainment Tips

- The P-Card shall not be used for gasoline for personal vehicles:
 - Business travel incurred when using a personal vehicle shall be reimbursed by claiming mileage on an expense report.
- If traveling, utilizing a rental car, gasoline may be purchased using the P-Card.
- The City does not provide ATM privileges with its P-Card Program.
- Any cash needed while traveling shall be from personal funds that are reimbursed in accordance with City ordinances and policies and upon submitting an expense report within one week of travel. (See exhibit H)

6.3 Food Purchases

Travel

- As referenced in the City's Business Expense, Travel and Proper Use of City Resources Policy (updated January 2026), **food and beverage expenses are not allowed using the City P-Card.**
- Rates for food to be paid for using personal funds, are set by the current GSA calculator in effect at the time of travel: www.gsa.gov/travel/plan-book/per-diem-rates

Meetings

- As referenced in the City's Business Expense, Travel and Proper Use of City Resources Policy, **food and beverage expenses are not allowed using the City P-Card.**

Exceptions

- The exception to the food/beverage prohibition is the City Clerk's office for Board of Mayor and Alderman meeting purposes.
- Human Resources coordinates citywide training and development events and authorizes related expenses.
- All non-training events for public benefit require prior approval from the Finance Director or their designee.

Any food or beverage purchases are unauthorized and are subject to the employee reimbursing the City.

7 AUDITS

7.1 Overview

All cardholder accounts are subject to periodic audits to ensure compliance with the City's overall policies and the policies outlined in this guide.

The P-Card Administrator, the Finance Department and the Internal Auditor will review daily, monthly and annual transaction activity reports as deemed necessary to ensure adherence to the P-Card policies.

If an audit reveals a policy violation, the cardholder and their supervisor or department head will be contacted and appropriate action will be initiated based on the type of violation(s).

7.2 Violations

Examples of violations of P-Card use include:

- Allowing an unauthorized user to use the P-Card.
- Consistently delinquent accounts submitted for processing and payment.
- Failure to pay inadvertent personal charges on the P-Card.
- Fraudulent transactions with a vendor.
- Intentional splitting of transactions to circumvent the credit limit including single day and single transaction limits.
 - Should your Department have a need for a temporary increase in credit limit, **submit the justification request to the City Finance P-Card Administrator, ctrumble@manchesternh.gov and copy your Director and the Director of Finance SWickens@manchesternh.gov for authorization.**
- Personal use of the P-Card.
- Purchase of prohibited products, services, or merchandise.

8 LOST OR STOLEN CARDS

8.1 Overview

If a card is lost or stolen, the cardholder shall immediately inform the Department Approving Official who shall immediately notify the P-Card Administrator.

- Upon notification, the card shall be suspended immediately and any charges posted to the account after the “missing date” shall be denied.

A new card shall be issued upon completion of an application stating that the card is a replacement.

8.2 Card Security Tips

- The card shall be retained in a secure location at all times.
- A canceled card shall be destroyed by shredding it into small pieces prior to disposal.
- When presenting a card for purchases, provide your driver’s license to identify you as the authorized user of the card.
- Sign the back of the card, and **also write “See ID”** next to the signature to remind the vendor to look for your personal identification to authenticate the transaction.
- Do not provide your P-Card account number to unsolicited marketing calls.

8.3 Contact List

Finance Department
603-624-6460

CODE OF CONDUCT

The Code of Conduct for the City of Manchester Purchasing Card (P-Card) Program is designed to provide the participant with a set of guidelines and a philosophy to follow regarding the use of the card.

- **Business Practices**

In all supplier relationships and purchasing activities; promote and cooperate with trade and professional associations, as well as with state, federal, local, and private agencies, to encourage fair, ethical, and legal business practices.

- **Negotiations**

Employees shall conduct themselves in accordance with the City's Procurement Code and in a good faith manner when negotiating with suppliers.

- Any intentional misrepresentation is strictly prohibited.

- **Organization Policies**

All purchases shall be made in compliance with the City's ordinances, Procurement Code (May 2005 *Update pending 2026*), Business Expense Policy *Travel Policy (Jan 2026)* and the guidelines set forth in this Guide.

- All cardholders will be familiar with these policies and procedures prior to using purchasing cards.

- **Penalties for Misuse of Purchasing Card**

Violations of the policies and procedures regarding the usage of purchasing cards may result in the following actions: temporary suspension of card usage, additional training on purchasing policies and procedures, permanent revocation of charging privileges, disciplinary action (i.e., repayment of charges, termination of employment, and criminal prosecution).

- **Personal Use of P-Card**

Only authorized business purchases shall be initiated with the P-Card.

- Any personal purchases are strictly prohibited.

- **Purchase Restrictions**

Employees shall check with the respective department manager or the P-Card Administrator if any questions arise concerning the validity of a particular charge under the P-Card program.

- **Purchases**

P-Card purchases shall be made so that the City gains maximum value and quality for each purchase.

- **Security**

Employees shall make every effort to ensure that P-Cards are always kept in a safe and secure place.

Attachment C

**ACKNOWLEDGMENT OF RECEIPT OF AND INTENT TO ABIDE BY CITY
OF MANCHESTER BUSINESS EXPENSE, TRAVEL AND PROPER USE
OF CITY RESOURCES POLICY --**

**TO BE REVIEWED AND SIGNED BY DRIVERS OF CITY VEHICLES
WHICH ARE ASSIGNED AS TAKE-HOME VEHICLES**

I have received a copy of the City of Manchester's Business Expense, Travel and Proper Use Of City Resources Policy, including the Use of City Vehicles provisions contained therein. In particular, I understand that as the driver of a City vehicle that is used for take-home purposes, I am responsible for reading and becoming familiar with the Policy, to include the personal tax implications. Should I have questions regarding interpretation of the information, I will contact my Department Head or the Finance Department for clarification.

Last Name (print)

First Name (print)

Employee Signature: _____

Date: _____

(This signature form is to be sent to Human Resources to be maintained in the employee's personnel file).

City of Manchester New Hampshire



Purchasing Card Program Cardholder Guide

December 2025

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INTRODUCTION

Welcome to the City of Manchester Purchasing Card (P-Card) Program!

This guide is designed to acquaint you with important information about the P-Card Program's policies and procedures. It is **your responsibility** to read, understand, and comply with all provisions of this guide.

While this document outlines your responsibilities as a cardholder and details the processes and procedures to ensure secure, timely, and accurate purchasing transactions, it cannot anticipate every circumstance or question.

- As the City's usage of the P-Card continues to grow, we may revise, supplement, or rescind any policies or portions of the guide as deemed appropriate.

The City's objective is to provide purchasing channels that empower employees to efficiently meet resource needs and deliver quality services to the citizens of Manchester, while also maintaining strong financial controls to safeguard the City's assets.

Again, welcome to the P-Card Program!

1 CARDHOLDER SET-UP AND ACTIVATION

1.1 Overview

The Purchasing Card Program (P-Card) is designed to assist the City in reducing its reliance on requisitions, purchase orders, petty cash funds, employee advances and paper checks, and to reduce the need for employees to use personal funds for business purposes.

- The program should help increase the turn-around time in the fulfillment of orders, provide greater flexibility and reduce paperwork.
- The Finance Director as City Treasurer has oversight over all financial instruments of the City, (i.e. checks, direct deposit, ACH, and other forms of electronic or magnetic payments), and is responsible for the implementation, maintenance, program compliance, payment processing, issuance of the P-Card, and bank relations to resolve customer service issues.

Just as with all other forms of payment, decisions about individual purchases remain the responsibility of the City's various departments in accordance with adopted policies and ordinances.

- Only employees of the City are allowed to participate in the P-Card program.
- P-Card is to be used only for City business purposes.
- Each cardholder has the responsibility to submit their appropriate receipts which will be uploaded to every Bank of America transaction by the Department P-Card Administrator.
- Receipts will include approval signatures for processing and be submitted for payment to their departmental administrator by the next business day.

All policies outlined in this Guide shall be adhered to and any failure to comply may result in suspension from the P-Card Program and may also include disciplinary actions including termination of employment.

- The P-Card issued to the cardholder is the property of the City and can be canceled at any time.
- Periodic audits will be performed to ensure the cardholder is in compliance with the policies and procedures.

1.2 Cardholder Setup

- A new participant in the P-Card Program shall complete the P-Card Application and obtain the appropriate authorizations.
- The form shall be submitted to the P-Card Administrator by the applicant's department head.
- Once the application has been approved by the P-Card Administrator and the bank has processed the request, an account for the cardholder shall be established.

- The new participant **MUST** acknowledge that he/she has read the **Code of Conduct** for the program.
- The participant shall adhere to the principles in this Guide by signing the Agreement Form.
- These documents **MUST** be completed and signed prior to the release of the P-Card to the cardholder.

All documents are located here: [G:\FIN\Purchasing Cards](#)

- P-Card Application Form (see exhibit A)
- P-Card Agreement Form (see exhibit B)

1.3 Activation of Account

To activate your P-Card follow the instructions below.

1. Call the toll-free card administrator phone number on the label affixed to the card.
2. You will either be prompted to enter your card number by an automated system or you will have to give your card number to a live person.
3. You will then either be prompted or asked for your activation password.

If you have problems activating your account, please call the P-Card Administrator at 624-6460 ext. 6618 or via email at ctrumble@manchesternh.gov.

2 PURCHASING GUIDELINES AND LIMITS

2.1 Overview

The City encourages purchases made using the P-Card. All purchases shall be made in compliance with the City's ordinances, Procurement Code (May 2005, exhibit C *update pending 2026*), Business Expense Policy (*January 2026 exhibit D*), and the guidelines set forth in this Guide.

Violations of the policies and procedures regarding the usage of purchasing cards may result in the following actions:

- Notification to the Department Head and Internal Auditor and temporary suspension of card usage
- Additional training on purchasing policies and procedures
- Permanent revocation of charging privileges
- Disciplinary action (i.e., repayment of charges, termination of employment)
- Criminal prosecution

Only authorized cardholders shall use the P-Card and **no authority** is permitted or conferred to the cardholder for the delegation of its use.

- Each cardholder has a designated credit limit for monthly purchases as well as single purchase transactions. (City Finance, P-Card Administrator, Department Directors, and Department P-Card Approver will set and review limits not less than annually.)
- Intentional circumvention of these limits is strictly prohibited, for example, splitting a transaction amount with the same vendor or multiple vendors for purchases that would otherwise exceed the cardholder's limits. The City will perform periodic audits electronically and manually to verify adherence to this policy.

2.2 Prohibited Purchases with the P-Card include:

- Alcohol or liquor
- Ammunition, Firearms, or Weapons
- Cash advances, wire transfers, money orders, Venmo, PayPal, Zelle, CashApp
- Cigarettes, e-cigarettes or similar products
- Cryptocurrency or digital assets
- Clothing or accessories not required as approved uniform or PPE
- Contracted and Professional Services
 - Independent contractors or consultants

Prohibited Purchases with the P-Card include: (cont'd)

- Legal, audit, accounting, architectural, or engineering services without proper authorization
- Employee celebrations, parties, or morale events
- Entertainment (concerts, sporting events, recreational activities)
- E-bay, PayPal, Etsy, or similar online auction purchases unless prior written approval by Finance
- Gifts for employees (unless specifically authorized by policy and funding source)
- Gift cards (see Gift Card Policy for exceptions, exhibit E)
- International purchases without proper authorization
- Items available only through an approved contract or central purchasing process
- Meals, catering, or refreshments not tied to an approved, documented business purpose.
- Personal purchases
- Personal Subscriptions or Memberships
- Political, Charitable, or Advocacy Expenses
 - Donations to charities or nonprofit organizations
 - Political contributions or campaign-related items
 - Sponsorships without governing body approval
- Purchases made to intentionally bypass required bids, quotes, or purchasing approvals
- Regulated or High-Risk Goods
- Controlled substances or pharmaceuticals without proper authorization
- Hazardous materials without proper authorization
- Security or surveillance equipment without department and legal approval.
- Software and computer hardware that is not approved by Information Systems
- Split purchases – intentionally circumventing dollar threshold limits
- Taxes, Fees, and Penalties
 - Fines, penalties, late fees, or interest charges
 - Sales tax – where tax-exempt status should apply (unless unavoidable and documented)
- Travel and Travel Related Expenses without proper approval. All travel must adhere to the City of Manchester Travel Policy.

ANY purchase that could reasonably be perceived as personal, inappropriate, or non-essential to city operations is prohibited.

Violations may result in: card suspension, repayment, disciplinary action, investigation, and termination.

3 RECORDKEEPING AND RECONCILIATION

3.1 Overview

The cardholder is responsible to provide to the Department P-Card Administrator adequate receipts or invoices for goods and services purchased with the P-Card.

- The cardholder or their department representative shall contact the vendor directly to resolve any discrepancies or incomplete orders.

The documentation retained shall include original sales receipts, packing lists (if applicable) and credit card transaction receipts.

- Any incorrect charges, duplicate transactions or missing credits shall be addressed directly between the cardholder or their Department Approving Official and the vendor.
 - **ALL Receipts must be signed by both the supervisor and the Department Approving Official.**
 - **ALL receipts must be uploaded to the City's Financial System and Bank of America (coming soon) for every transaction.**
 - **ALL Receipts must be legible.**

3.2 Reconciling

- Month end account statements shall be provided for each Department.
- The Department Approving Official shall verify amounts charged, and vendor information.
 - If the cardholder is missing receipts, the cardholder shall request a copy to provide the required substantiation.

3.3 Missing Receipts

ALL transactions must be reviewed and approved by the cardholder's supervisor and Department head as well as the Department's Approving Official.

- If the cardholder is missing receipts, the cardholder or their Department Approving Official shall request a copy to provide the required substantiation.
 - The Department Approving Official shall request the suspension of a cardholder's P-Card until all missing receipts and other substantiating documents are provided.

3.4 Examples of Receipt Documentation (see exhibit F)

- Cash register receipt (must be legible)
- Car rental original receipt showing date in and out
- Airline itinerary and sales receipt (if an electronic "e-ticket" attach the boarding pass document)

- Itemized hotel bills – with a zero balance
- Itemized invoices (i.e., Verizon detail not just total page. Not just a swipe receipt, a detail receipt showing what was purchased, quantity purchased and price per item.)
- Online order confirmations (detailed; what, when, why – not just a total)
- All Travel receipts should be accompanied by travel approval request signed by Director, which will include dates of travel, purpose of travel, estimated cost of travel.
- **Travel vouchers MUST be submitted for all travel.**
- Any allowable food purchased for the benefit of the public must be accompanied by Agenda and Attendees (supporting documentation must be legible).

3.5 Disputed Transactions

If there is a disputed or fraudulent transaction, the cardholder or Department Approving Official must immediately call the number on the back of the card to report the transaction(s) in question.

- The card should be shredded immediately.
- The Department Approving Official shall notify the P-Card Administrator at 624-6460 ext. 6618 or via email at ctrumble@manchesternh.gov.

4 BILLING & PAYMENT

4.1 Overview

Purchase orders shall not be used for P-Card transactions.

Within 24 hours of a P-Card transaction being processed by the vendor, the transaction information will be available for review and approval on the Central Square / Naviline Procurement Card module.

- Department Approving Official shall review P-Card transactions daily:
 - Enter the proper accounting information including work orders and/or project number and approve the transactions.
 - Receipts must also be uploaded to the appropriate transaction.

Once a transaction has been approved, it will take approximately one business day for the information to be reflected within the general ledger and charged against the appropriate budget.

Statements for individual cardholders or departments/divisions can be viewed and printed via the Central Square / Naviline Procurement Card Module or through the Bank of America Works site.

- The monthly Department statement (Payment Authorization Report, or PAR, see exhibit F) will be sent out from the Finance Department.
- The monthly statement ending posting cycle runs from the 28th to the 27th of the month.
 - Reconciled and signed/approved monthly account statements shall be forwarded to the Finance Department by the selected date sent each month in the AP Schedule.
 - Transactions dated prior to the 28th that are not approved will be processed to a default account and will need to be transferred to the appropriate expense account.

Completed reconciliation must follow the monthly Accounts Payable schedule. If this reconciliation is not completed by the stated due dates, the entire Department's cards may be suspended.

- **Any account statements deficient of the proper approvals and supporting documentation** shall be returned to the cardholder's manager to be resubmitted appropriately.

5 ACCOUNT MAINTENANCE

5.1 Overview

Cardholder information, such as credit limits, etc., may change periodically. Requests shall be forwarded to the P-Card Administrator for review, approval and processing (see P-Card Account Maintenance Form, exhibit G).

5.2 Examples of Information Updates

- Cardholder name change
- Credit limit changes
- Type of purchasing allowed by the cardholder
- Cancellation of the cardholder's account
- Suspension of the cardholder's account

5.3 Termination

Upon transfer to another Department OR termination of employment, the employee shall surrender the P-Card to the Department Approving Official.

- **All reconciliations of P-Card accounts must be completed prior to transfer or termination.**

The Department Approving Official shall notify the City's P-Card Administrator who shall notify the provider and cancel the card.

A P-card will also not be reissued if there is no activity for 3 years per Bank of America.

6 TRAVEL & ENTERTAINMENT AND FOOD PURCHASES USING THE P-CARD

6.1 Overview

A cardholder shall have the travel and entertainment purchase option enabled in their account profile in order to use their P-Card for such expenses. The cardholder shall adhere to the **City's Business Expense, Travel and Proper Use of City Resources Policy (updated January 2026)**.

6.2 Travel & Entertainment Tips

- The P-Card shall not be used for gasoline for personal vehicles:
 - Business travel incurred when using a personal vehicle shall be reimbursed by claiming mileage on an expense report.
- If traveling, utilizing a rental car, gasoline may be purchased using the P-Card.
- The City does not provide ATM privileges with its P-Card Program.
- Any cash needed while traveling shall be from personal funds that are reimbursed in accordance with City ordinances and policies and upon submitting an expense report within one week of travel. (See exhibit H)

6.3 Food Purchases

Travel

- As referenced in the City's Business Expense, Travel and Proper Use of City Resources Policy (updated January 2026), **food and beverage expenses are not allowed using the City P-Card.**
- Rates for food to be paid for using personal funds, are set by the current GSA calculator in effect at the time of travel: www.gsa.gov/travel/plan-book/per-diem-rates

Meetings

- As referenced in the City's Business Expense, Travel and Proper Use of City Resources Policy, **food and beverage expenses are not allowed using the City P-Card.**

Exceptions

- The exception to the food/beverage prohibition is the City Clerk's office for Board of Mayor and Alderman meeting purposes.
- Human Resources coordinates citywide training and development events and authorizes related expenses.
- All non-training events for public benefit require prior approval from the Finance Director or their designee.

Any food or beverage purchases are unauthorized and are subject to the employee reimbursing the City.

7 AUDITS

7.1 Overview

All cardholder accounts are subject to periodic audits to ensure compliance with the City's overall policies and the policies outlined in this guide.

The P-Card Administrator, the Finance Department and the Internal Auditor will review daily, monthly and annual transaction activity reports as deemed necessary to ensure adherence to the P-Card policies.

If an audit reveals a policy violation, the cardholder and their supervisor or department head will be contacted and appropriate action will be initiated based on the type of violation(s).

7.2 Violations

Examples of violations of P-Card use include:

- Allowing an unauthorized user to use the P-Card.
- Consistently delinquent accounts submitted for processing and payment.
- Failure to pay inadvertent personal charges on the P-Card.
- Fraudulent transactions with a vendor.
- Intentional splitting of transactions to circumvent the credit limit including single day and single transaction limits.
 - Should your Department have a need for a temporary increase in credit limit, **submit the justification request to the City Finance P-Card Administrator, ctrumble@manchesternh.gov and copy your Director and the Director of Finance SWickens@manchesternh.gov for authorization.**
- Personal use of the P-Card.
- Purchase of prohibited products, services, or merchandise.

8 LOST OR STOLEN CARDS

8.1 Overview

If a card is lost or stolen, the cardholder shall immediately inform the Department Approving Official who shall immediately notify the P-Card Administrator.

- Upon notification, the card shall be suspended immediately and any charges posted to the account after the “missing date” shall be denied.

A new card shall be issued upon completion of an application stating that the card is a replacement.

8.2 Card Security Tips

- The card shall be retained in a secure location at all times.
- A canceled card shall be destroyed by shredding it into small pieces prior to disposal.
- When presenting a card for purchases, provide your driver’s license to identify you as the authorized user of the card.
- Sign the back of the card, and **also write “See ID”** next to the signature to remind the vendor to look for your personal identification to authenticate the transaction.
- Do not provide your P-Card account number to unsolicited marketing calls.

8.3 Contact List

Finance Department
603-624-6460

CODE OF CONDUCT

The Code of Conduct for the City of Manchester Purchasing Card (P-Card) Program is designed to provide the participant with a set of guidelines and a philosophy to follow regarding the use of the card.

- **Business Practices**

In all supplier relationships and purchasing activities; promote and cooperate with trade and professional associations, as well as with state, federal, local, and private agencies, to encourage fair, ethical, and legal business practices.

- **Negotiations**

Employees shall conduct themselves in accordance with the City's Procurement Code and in a good faith manner when negotiating with suppliers.

- Any intentional misrepresentation is strictly prohibited.

- **Organization Policies**

All purchases shall be made in compliance with the City's ordinances, Procurement Code (May 2005 *Update pending 2026*), Business Expense Policy *Travel Policy (Jan 2026)* and the guidelines set forth in this Guide.

- All cardholders will be familiar with these policies and procedures prior to using purchasing cards.

- **Penalties for Misuse of Purchasing Card**

Violations of the policies and procedures regarding the usage of purchasing cards may result in the following actions: temporary suspension of card usage, additional training on purchasing policies and procedures, permanent revocation of charging privileges, disciplinary action (i.e., repayment of charges, termination of employment, and criminal prosecution).

- **Personal Use of P-Card**

Only authorized business purchases shall be initiated with the P-Card.

- Any personal purchases are strictly prohibited.

- **Purchase Restrictions**

Employees shall check with the respective department manager or the P-Card Administrator if any questions arise concerning the validity of a particular charge under the P-Card program.

- **Purchases**

P-Card purchases shall be made so that the City gains maximum value and quality for each purchase.

- **Security**

Employees shall make every effort to ensure that P-Cards are always kept in a safe and secure place.



City of Manchester

PCARD APPLICATION

Please complete appropriate fields (Please print)

Cardholder Information:

Cardholder Name: _____
(as it will appear on card-maximum 21 characters)

Department: _____ Division: _____

Cardholder Email Address: _____
(if available)

Mailing Address: Department of Finance
One City Hall Plaza
Manchester, NH 03101

Authorization Limits and Restrictions:

Overall Monthly Limit: \$ _____
(mandatory)

Single Purchase Limit: \$ _____

X _____
Cardholder Signature

X _____
Date

X _____
Department Head Signature

X _____
Date

X _____
Approving Official Signature

X _____
Date

X _____
PCard Administrator Signature

X _____
Date



City of Manchester PCARD AGREEMENT

The City of Manchester's Purchasing Card (Pcard) Program has been designed to provide you with a faster, easier method for purchasing business-related goods and services within your functional area of responsibility. Although the card is issued in your name, it is City of Manchester (City) property and shall be used only for business purposes. Your signature below verifies that you understand the City of Manchester's P-Card Program guidelines as outlined below and agree to comply with them.

1. Prior to using a City Pcard, I agree to read the City of Manchester Pcard Program Cardholder Guide and to abide by the policies contained therein.
2. I agree to use the City's Pcard only for the purpose of acquiring goods and services within my functional area of responsibility as a City of Manchester employee.
3. I agree to use the Pcard for business-related purposes only and under no circumstances will I use the Pcard for personal use.
4. I accept responsibility for all charges made against the Pcard. I understand that there is no liability to either myself or the City for fraudulent use due to a lost or stolen card.
5. Improper use of the card can be considered misappropriation of City funds. This shall result in restitution of encumbered funds and possibly disciplinary action, up to and including termination.
6. I agree to document all transactions by providing original receipts, credit card slips, and packing slips to departmental Pcard program administration.
7. I agree to reconcile my City Pcard statement each month and to resolve any discrepancies by notifying departmental / Purchasing Card Administrator (PCA) so they can then contact the supplier or administering bank.
8. In the event that the Pcard is lost or stolen, I shall immediately report the loss to my supervisor or department head, who shall then contact the PCA. Upon notification from the PCA, the Finance Director will report the loss to the credit card company.
9. I agree to surrender my assigned City Pcard to the PCaA upon termination of employment, transfer to a new department, or upon the request of an authorized representative of management. I understand that use of the card after privileges are withdrawn is strictly prohibited.
10. I agree to notify the PCA when I am transferred or reassigned.
11. I understand that if there is no activity on my card for 3 years, the card will not be reissued per BOA guidelines.

I have read and understood the above policies established for the City of Manchester Pcard Program and agree to comply with them.

Cardholder Signature

Date

Cardholder Printed Name

CHAPTER 39: PROCUREMENT CODE

Section

- 39.01 Purpose
- 39.02 Application of provisions
- 39.03 Definitions
- 39.04 Department purchasing responsibility
- 39.05 General procurement and award provisions
- 39.06 Authority to award and availability of funds
- 39.07 Source selection
- 39.08 Prequalification of bidders
- 39.09 Professional services
- 39.10 Negotiated procurement actions
- 39.11 Specialized procurement actions
- 39.12 Cooperative procurement
- 39.13 Special procurement methods
- 39.14 Prohibitions

§ 39.01 PURPOSE

(A) The procurement code shall promote fair and equitable treatment to all suppliers or prospective suppliers of goods and services, promote effective competition among prospective suppliers of goods and services, make as uniform as possible the procedures among various departments and agencies of the city by the standardization of the procurement process, to prevent abuses and favoritism, and promote the economical, effective, and efficient use of the city's total resources.

(B) The purpose of the procurement code is to provide to the purchasing agency flexibility and defined guidelines for the purchasing of goods and services. These guidelines define maximum allowed procurement limits. The purchasing agency has the flexibility to reduce these limits in order to insure that the best interest of the city is being served. Any questions relating to this procurement code should be addressed in writing to the City Solicitor and/or the Finance Officer. The purchasing agency will at all times retain adequate records, based on the size of the procurement, as to the type of procurement utilized and the basis of award.

(Ord. passed 5-3-05)

§ 39.02 APPLICATION OF PROVISIONS.

(A) This code applies to every expenditure of public dollars irrespective of their source, including

federal assistance dollars, for the procurement of materials, supplies, services and construction. Nothing in this code shall prevent the city from complying with the terms and conditions of any grant, gift, bequest or cooperative agreements. Procurement actions involving federal or state funding shall comply with their mandatory rules that may not be reflected in this procurement code.

(B) The following procurement actions are not subject to this code:

- (1) Intergovernmental agreements.
- (2) Agreements negotiated by the Risk Manager or City Solicitor for the settlement of litigation or threatened litigation.
- (3) Contracts awarded for professional witnesses for the purpose of providing testimony relating to existing or probable judicial proceedings.
- (4) Contracts awarded for real property transactions.
- (5) Other specific procurement actions based on recommendation of the Chief Executive Officer and approval by the Board of Mayor and Aldermen.

(C) Purchases made with federal funds, either direct or pass through, will in addition to the requirements of the City Procurement Code adhere to the requirements of 2 CFR 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards. Such requirements include: Cash Management, Determination of Allowable Costs, Employee Travel, and Procurement of Sub-Recipient Monitoring. If federal requirements are in conflict with the City Code then the federal requirements take precedence.

(Ord. passed 5-3-05; Am. Ord. passed 10-2-18)

§ 39.03 DEFINITIONS.

For the purposes of this chapter the following definitions shall apply unless the context clearly indicates or requires a different meaning.

AMENDMENT. A mechanism by which parties can agree to modify, delete or add to the original scope of work, terms and conditions of a contract. Typically, amendments are used to modify contracts for professional services and/or to modify contracts for the furnishing of materials and services.

ADVANTAGEOUS. In the best interest of the city.

AUDITOR. The City of Manchester's Auditor.

BRAND NAME or EQUAL SPECIFICATION means a specification using one or more manufacturer's names or catalog numbers to describe the standard of quality, performance and other characteristics to meet city requirements.

BRAND NAME SPECIFICATION. A specification limited to one or more items by a manufacturer's name or catalog numbers.

CHANGE ORDER. A written order signed by an authorized agent of the city and by the contractor authorizing an addition, deletion, or a revision in work or an adjustment in the contract price or contract time, issued on or after the effective date of the contract, as provided for in the original contract. Typically, change orders are used to modify construction contracts.

CHIEF EXECUTIVE OFFICER. The Mayor of the City of Manchester.

CITY. The City of Manchester, NH.

CONSTRUCTION. The process of building, altering, repairing, improving or demolishing any public structure or building, or other public improvements of any kind to public real property or any public infrastructure.

CONSTRUCTION MANAGEMENT. A project delivery method that provides a comprehensive array of management and/or consulting services spanning all phases of the design and construction process from conception to completion of the construction project.

CONTRACT. All types of city agreements, regardless of what they may be called for the procurement of materials, supplies, services and purchase orders shall be used as the contract for procurement of materials and supplies. Formal written agreements shall be used for the procurement of services, construction and complex actions.

CONTRACTOR. Any person or firm who has a contract with the city.

DEBARMENT. An action taken by the city, under the provisions of this code, to prohibit a person from participating in city procurements.

DESIGN REQUIREMENTS. The written description of the infrastructure facility or service to be procured, including:

- (1) Required features, functions, characteristics, qualities, and properties that are required;
- (2) The anticipated schedule, including start, duration, and completion;
- (3) Estimated budgets (as applicable to the specific procurement) for design, construction, operation and maintenance. The DESIGN REQUIREMENTS may, but need not, include drawings and other documents illustrating the scale and relationship of the features, functions and characteristics of the project.

EMPLOYEE. An individual drawing a salary or wages from the city whether elected or not. Any noncompensated individual performing personal services for the city or any department agency, commission, council, board, or any other entity established by the executive or legislative branch of the city. Noncompensated individuals, serving as elected City officials or serving on a City Department Board, are also considered employees.

FINANCE OFFICER. The Finance Director of the City of Manchester.

GRATUITY. A payment, loan, subscription, advance, deposit of money, service, or gift, presented or promised.

INDEPENDENT PEER REVIEWER SERVICES. Additional architectural and engineering services provided to review design build proposals. The function of this review is to provide an independent professional peer review to confirm that the key elements of the professional engineering and architectural designs provided by the contractors are in conformance with the applicable standard of care.

INFRASTRUCTURE FACILITY. A building; structure; or networks of building, structures, pipes, controls, and equipment that provide transportation, utilities, public education, or public safety services.

INVITATION FOR BIDS. All documents, whether attached or incorporated by reference, which are used for soliciting bids according to the city's procurement policies and procedures.

MAY. Shall be construed as being permissive.

MULTI-STEP SEALED BIDDING. A two-phase competitive process. The first phase consists of a technical phase composed of one or more steps in which bidders submit unpriced technical offers to be evaluated by the city. The second phase consists of a firm and final bid from those bidders whose technical offers were deemed acceptable by the city.

PROCUREMENT. Buying, purchasing, renting, leasing or otherwise acquiring any materials, supplies, professional services and construction services. It also includes the description of requirements, selection and solicitation of sources, preparation and award of contract and all phases of contract administration.

PROFESSIONAL SERVICES. Those services requiring special knowledge, education or skill and where the qualifications of persons rendering the services and the experience of the firm are of primary importance. Professional services shall include, but not be limited to, appraisers, attorneys, architects, engineers, surveyors, accountants, psychologists, physicians and other health care providers.

PROPOSAL DEVELOPMENT DOCUMENTS. Drawings and other design related documents that are sufficient to fix and describe the size and character of an infrastructure facility as to architectural, structural, mechanical and electrical systems, materials, and such other elements as may be appropriate to the applicable project delivery method.

PURCHASING AGENCY. The city department making the proposed procurement.

PURCHASING AGENCY DIRECTOR or DIRECTOR. The department head in charge of the city department making the proposed procurement acting either directly or through authorized representatives.

REQUEST FOR PROPOSALS. All documents, whether attached or incorporated by reference, which are used for soliciting proposals according to the city's procurement policies and procedures.

RESPONSIBLE BIDDER. A person or firm who submits a bid or proposal that conforms in all material respects to the invitation for bid or request for proposals and who has the financial capabilities and expertise to perform the contract requirements and the integrity and reliability that will assure good faith performance.

SERVICE. The furnishing of labor, time or effort by a contractor that does not involve the delivery of a specific end product other than required reports and performance. Service does not include employment agreements or collective bargaining agreements.

SHALL. Construed as being mandatory.

SOLICITATION. An invitation for bids, a request for technical offers, proposals, quotations or any other invitation or request by which the city invites a person to participate in a procurement action.

SPECIFICATION. Any description of the physical or functional characteristics of materials, supplies, services or construction requirements. It may also include a description of any requirement for inspecting, testing, preparing materials, supplies services or construction projects for delivery.

(Ord. passed 5-3-05)

§ 39.04 DEPARTMENT PURCHASING RESPONSIBILITY.

Department heads and city officers shall be responsible for making purchases from funds

appropriated to their respective departments. The Highway Department shall be responsible for coordinating and overseeing the purchases of motor vehicles by city departments. See § 39.11, Specialized Procurement Actions for procurements exclusively delegated to a purchasing agency.

(Ord. passed 5-3-05)

§ 39.05 GENERAL PROCUREMENT AND AWARD PROVISIONS.

(A) Prohibition against subdivision. No procurement action shall be subdivided to avoid the requirements of this procurement code.

(B) Bulk purchases. Whenever feasible, procurements shall be done in bulk to take full advantage of discounts. Purchasing agencies shall be responsible for anticipating their needs in a timely fashion in order to consolidate and expedite procurement of the same type of items. A lead purchasing agency shall be identified for procurement of commodities or services that are most common in their department. The lead purchasing agency shall accomplish the bulk citywide procurement action based on requirements identified by other departments. Capital outlay requirements shall be planned and scheduled for periodic bulk procurement actions based on approved budget quantities.

(C) Awards. Contracts for the procurement of supplies, materials and construction shall be awarded to the lowest responsible bidder unless otherwise provided for in the bidding documents or in the procurement code. The basis of award shall always be defined in the bidding documents. Among other factors that may be considered in determining lowest responsible bidders are the following:

- (1) Capability. The ability and skill of the bidder to perform the contract.
- (2) Timeliness. Whether the bidder can perform the contract or furnish the supplies promptly, in accordance with plans and specifications, or within the time specified, without delay or interference.
- (3) Previous performance. The character, integrity, reputation, judgment, experience and efficiency of the bidder.
- (4) Quality. The quality of supplies or performance on previous purchases or contracts, including known quality based on previous use, and the quality, availability and adaptability of the suppliers or contractual services to the particular use.
- (5) Legal compliance. Previous and existing compliance by the bidder with laws and ordinances relating to the contract.
- (6) Conditions. The number and scope of conditions attached to the bid by the bidder.
- (7) Inclusion. The company has a non-discrimination policy that expressly covers, but is not limited to, race, ethnicity, color, gender, age, national origin, religion, marital status, sexual orientation, gender identity, results of genetic testing, physical or mental disability or veteran status.

(D) Award to other than low dollar bidder. Award to other than the low bidder is not allowed unless the bidder is not responsible or unless the award formula specifically allowed for other items to be taken into account to decide who is the lowest responsible bidder. When it appears appropriate not to make an award to the lowest dollar bidder, the purchasing agency Director shall prepare a written statement of the reasons for the project files.

(E) Multi-term contracts.

(1) Purchase orders or written agreements or contracts may be awarded for a maximum of five years in one-year increments. Multi-term contracts shall contain provisions for cancellation by the city in the event funds are not appropriated for the continuance of the contract. Any yearly increases in unit prices/rates shall be tied to an established CPI with a maximum yearly cap.

(2) Multi-year contracts without a "cancellation by the city" provision or contract committing future unappropriated funds or a contract without a set maximum yearly adjustment must be approved by the Board of Mayor and Aldermen. Multi year contracts that have been totally funded do not have to conform to this section.

(3) The Airport Director or his or her designee is authorized by the Board of Mayor and Aldermen to enter into multi-year agreements which do not conform to this section when, in the opinion of the Airport Director, situations arise that require immediate commitment or approval of agreements.

(F) Late bids or proposals. A bid, proposal, modification or withdrawal is late if it is received at the location designated in the invitation for bids or request for proposals, after the time and date set in the solicitation documents. Late bids or proposals shall be rejected.

(G) Mistakes in bids. A bidder may correct mistakes discovered before the time and date set for the opening of bids based on procedures in the solicitation documents. After a bid is opened, mistakes based on an error in judgment shall not be corrected or withdrawn, unless it is obvious to the city that an egregious error was made. Minor or administrative mistakes may be waived by the purchasing agency director.

(H) Cancellation of solicitations. An invitation for bids, a request for proposals, or other formal solicitations may be cancelled or rejected in whole or in part if deemed advantageous to the city.

(I) Pre-bid specifications. All specifications shall be written to promote overall economy for the purposes intended and encourage competition in satisfying the city's needs and shall not be unduly restrictive. General performance specifications may be used in a request for Proposals and Multi-step procurements when it is not desirable or feasible to prepare detailed specifications.

(J) Cost or pricing data. The submission of current cost or pricing data may be required in situations where analysis of the proposed price is essential to determine that the price is reasonable and fair. A contractor shall, when requested, submit current cost or pricing data and shall certify that the cost or pricing data submitted is accurate, complete and current as of a mutually determined specified date.

(K) Change orders. Change orders to contracts may be executed according to change order clauses provided for in the original contract provided the change order does not materially change the scope of the original procurement.

(L) Pre-bid or pre-proposal conferences. A pre-bid or pre-proposal conference may be conducted within a reasonable time before bid opening or receipt of proposals. Pre-bid or pre-proposal conferences may be mandatory. If mandatory, only those bidders attending the mandatory pre-bid conference, shall be allowed to participate in the bid or proposal. Any changes to the solicitation documents shall be provided to all eligible bidders.

(M) Prequalification. The purchasing agency may require prequalification of prospective bidders for the procurement of supplies, materials, services and construction if the procurement is less than \$250,000. If the procurement is over \$250,000 the purchasing agency shall conform to § 39.08 of this procurement code. Bidders have a continuing duty to provide the purchasing agency director with information on any material changes affecting the basis of prequalification.

(N) Bid or performance bonds. The purchasing agency may require the use of bid or performance bonds or other securities for the procurement of supplies, materials, services or for construction, in order to guarantee satisfactory completion of the procurement. However, any procurements over \$150,000 shall require a bid and performance bond or other security satisfactory to the Purchasing Agency after consulting with the Finance Officer and the City Solicitor. Bonds required by statute will not be waived. Any such bonding or security requirements shall be set forth in the solicitation. Failure of the bidder to comply with the security requirements in the solicitation may result in the rejection of the bid or proposal.

(O) Right to inspect. The city may, at reasonable times, inspect the place of business of a contractor or any subcontractor that is related to the performance of any contract awarded or to be awarded by the city.

(P) Right to audit. The city may, at reasonable times and places, audit the books and records of any contractor who submits cost or pricing data required by solicitations. If the city determines that there may be a need to audit a procurement, the contract agreement shall define these rights and who will assume the cost of the audit.

(Q) City procurement records. All determinations and other written records pertaining to the solicitation, award or performance of a contract shall be maintained for the city in a contract file by the purchasing agency. All procurement records shall be retained and disposed of by the city according to the records retention guidelines, Internal Revenue requirements and schedules of the city.

(Ord. passed 5-3-05; Am. Ord. passed 8-3-21)

§ 39.06 AUTHORITY TO AWARD AND AVAILABILITY OF FUNDS.

(A) Authority to award. All procurement actions made based on approved department budgets and authorized CIP allocations shall be awarded by the purchasing agency having delegated authority provided by this Procurement Code. Procurement actions not authorized to a department or multi-year contracts without a "cancellation by the city" provision requiring future city appropriations, shall be approved by the Board of Mayor and Aldermen.

(B) Availability of funds. Unencumbered funds to cover the entire purchase order or contract must be available in the appropriate budget of the purchasing agency prior to award of any purchase order or contract. Purchase orders and contracts are subject to the annual appropriation of funds. Multi-term purchase orders or contracts shall have adequate unencumbered funds available for the first year except as noted.

(Ord. passed 5-3-05)

§ 39.07 SOURCE SELECTION.

(A) Small purchases. Small purchases are considered informal procurement actions. Procurement requirements shall not be artificially divided so as to constitute a small purchase.

(1) Total price is \$10,000 or less, it shall be made after adequate inquiry based on the director or his or her designee's knowledge of a reasonable price and satisfactory quality.

(2) Total price more than \$10,000 to \$25,000. When the total price is greater than \$10,000, and not more than \$25,000 purchases shall be made using documented oral or written price or rate quotations from an adequate number of suppliers. If available, a minimum of three quotations from qualified suppliers shall be obtained. Such price and rate quotations, the date of such quotations and the names of suppliers shall be documented.

(B) Competitive sealed bidding. Competitive sealed bidding is considered a formal procurement action. Except as provided in this procurement code, all purchases in excess of \$25,000 shall be made by competitive sealed bidding. Purchase orders and contracts shall be awarded to the lowest responsible bidder except as provided for in this code. Competitive sealed bidding procedures shall at a minimum, incorporate the following:

(1) Formal bid specifications that at a minimum include the general terms and conditions of the proposed purchase, requirements of the bidder, form of contract, the forms for submission of bids and the basis of award.

(2) Product or service specifications that accurately describe the product or service required in such a manner as to not preclude competition. If specific manufacturer's names or models are used to describe the product or service, a minimum of two manufacturers' names should be used if available. There shall be a provision for approval of an equal product or service. Also, see § 39.10(5).

(3) Adequate public notice of a minimum of five business days, prior to the date established for the opening of bids. At a minimum, public notice shall consist of:

(a) Notifying electronically, or otherwise, vendors registered on the city's bid list (email notification list); and

(b) Posting all competitive solicitations on the city's website;

City department personnel shall have the option of notifying selected commercial subscription services, "Bid Houses," of all relevant competitive bids or publishing selected competitive solicitations in the local newspaper.

(4) Sealed bids shall be opened publicly at the time and place designated in the invitation for bids. A tabulation of all bids received shall be available for public inspection within a reasonable period of time. Departments shall determine an adequate amount of time.

(5) The purchasing agency may negotiate with the two low bidders in order to reduce the bid to fall within available funds and/or to obtain a lower bid amount, provided that the original intent of the procurement is not materially changed. The right to negotiate a lower total bid must be a condition of the bidding documents.

(6) The award of bids shall be formalized through the execution of a purchase order or written contractual agreement.

(7) The purchasing agency may reject any or all bids or parts thereof when such rejection has been determined to be in the city's best interest.

(C) Multi-step sealed bidding. When it is considered impractical to readily prepare a detailed specification to support an award based on price, a two-step bid process may be used. The first step is a request for proposals, based on a general or performance specification, requesting the submission of unpriced technical proposals. The second step is an invitation for firm and final priced bids to those bidders whose proposals have been determined to be technically acceptable under the criteria set forth in the first step.

(1) The multi-step sealed bidding method may be used if the purchasing agency determines that:

(a) Available specifications or purchase descriptions are not sufficiently complete to permit full competition without technical evaluations and discussions to ensure mutual understanding between each bidder and the city.

- (b) Definite criteria exist for evaluation of technical offers.
- (c) More than one technically qualified source is expected to be available.
- (d) A fixed price contract will be used.

(2) The invitation to bid must provide notice that a multi-step process is being used. The notice should explain the multi-step process and that only those bidders providing technically acceptable proposals, will be allowed to participate in submitting a final bid price.

(3) Adequate public notice of a minimum of ten working days prior to the date established for the opening of bids shall be provided. Such notice shall include as a minimum publication in a newspaper of general circulation.

(4) Award shall be made to the lowest dollar responsible bidder.

(D) Competitive sealed proposals.

(1) When competitive sealed bidding is not practical or advantageous to the city, the purchasing agency director, may authorize the use of competitive sealed proposals and negotiations as the procurement method.

(2) In determining whether competitive sealed bidding is practical or advantageous to the city, the purchasing agency director, shall consider the following factors:

(a) Whether the cost to develop formal technical bid specifications sufficient to insure open competitive bids, would make the total cost of the procurement excessive.

(b) Whether the proposed purchase is to be accompanied by land, development, or other related economic transactions, therefore the bid price may not accurately reflect the total economic effect of the purchase.

(c) Whether the product or service is specialized or custom produced, and the development of terms, conditions, specifications, and other provisions specifically defining the procurement requires interaction with prospective suppliers.

(d) Where no responsible bidder has submitted a bid in response to the invitation.

(3) If the purchasing agency director determines that competitive sealed bidding is not practical and that competitive sealed proposals and negotiations should be used, the purchasing agency shall:

(a) Develop terms, conditions and general or performance specifications for the product or service required.

(b) In such cases where the award is not necessarily to be based on the lowest negotiated price, the request for proposals shall indicate and define the relative importance of price and other significant evaluation factors.

(c) Provide adequate public notice as in the case of competitive sealed bids.

(d) Sealed proposals shall be received at the time and place designated in request for proposals. A proposal received after the closing date and time set for the receipt of proposals, is late and shall not be considered. No proposals shall be handled so as to permit disclosure of the contents of any proposal to competing offerers during the process of negotiation. Submission of the proposal shall be conditioned on not disclosing the proposals content until the completion of negotiations and award of a contract. Proposals shall be opened in the presence of witnesses.

Proposals and modifications shall be shown only to city personnel having a legitimate interest in them or persons assisting in the city evaluation.

(4) After the opening and evaluation of competitive sealed proposals, written or verbal negotiations may be conducted with one or more parties who have submitted proposals. Such negotiations are designed to achieve terms and conditions most favorable to the city. Negotiations need not be conducted where time constraints preclude additional negotiations or where the purchasing agency certifies that acceptance of an initial offer without discussion, would result in fair and equitable prices. The request for proposals shall clearly define the city's rights pertaining to negotiations.

(5) Award shall be made to the proposer whose proposal has been determined to be responsive and most advantageous to the city. The contract file shall contain, in writing, the basis on which award is made.

(Ord. passed 5-3-05; Am. Ord. passed 12-6-11)

§ 39.08 PREQUALIFICATION OF BIDDERS.

(A) Prequalification of potential bidders shall be accomplished for all contracts for construction, reconstruction, alteration and repair or refurbishing of real property with an estimated project cost in excess of \$250,000. Prequalification of contractors based on the type of work and dollar limits may be done annually. The invitations for bids shall be issued only to firms that have, in the city's sole determination, been prequalified.

(B) The purchasing agency involved shall establish rules and regulations that govern prequalification of bidders. The rules and regulations shall take into consideration:

(1) The ability, capacity, and skill of the bidder to perform the contractor provide the service required.

(2) Whether the bidder can perform the contract or provide the service promptly, or within the time specified, without delay or interference.

(3) The character, integrity, reputation, judgment, experience and efficiency of the bidder.

(4) The quality of performance on previous contracts.

(5) The previous and existing compliance by the bidder with laws and ordinances relating to the contract.

(6) The sufficiency of financial resources and ability of the bidder to perform the contract.

(7) The quality, availability, and adaptability of the supplies or contractual services to the particular use required.

(8) The ability of the bidder to provide future maintenance and service.

(9) The number and scope of bidder conditions attached to the bid.

(10) The amount of total direct and indirect costs that would be incurred by the city because of the bid.

(11) The ability of the bidder to meet the city's bonding and insurance requirements.

(12) Applicant must certify that all tradespeople employed on the site have gone through OSHA 10-hour training class. If a trades person is found not to have completed the OSHA 10-hour

training class, they must undergo the training and provide a copy of their OSHA 10 card within five business days of discovery of the deficit.

(13) Applicant must possess an OSHA incidence rate no greater than 50% above the national US Bureau of Labor Statistics ("BLS") average for the company's North American Industry Classification code for the two most recently published years of BLS data. (For companies with fewer than 100 employees, a three-year average may be used. For companies with fewer than 50 employees, a five-year average may be used.)

(14) Whether the applicant has any New Hampshire State Department of Labor, or United States Federal Department of Labor issued "Willful Violations" determinations for violation of employment discrimination laws or labor laws within the last two years.

(15) Whether the applicant has provided a certificate demonstrating that it provides workers' compensation insurance for its employees.

(16) Whether the applicant certifies that its workers are properly classified.

(C) These rules and regulations may also include other special considerations as authorized by law.

(Ord. passed 5-3-05; Am. Ord. passed 9-3-24)

§ 39.09 PROFESSIONAL SERVICES.

The procurement of accounting, architectural, auditing, engineering, financial, legal, data processing, medical services and independent consultant services for personnel, insurance and actuarial planning and management, human resource and public relations, may be accomplished using the following procedures:

(A) Professional services \$25,000 or less. The purchasing agency may solicit one or more proposals for the procurement of professional services at a fee which is deemed fair and reasonable. The purchasing agency will document the basis of the procurement in the project file. In no case shall more than three awards be made to the same vendor in any 12 months without the prior written notification to the Finance Officer.

(B) Professional services greater than \$25,000. A formal request for proposal process shall be used. The purchasing agency shall develop a request for proposals to include terms, conditions, scope of service, desired results, end product and consultant qualification. Selection criteria and the method of determining a final fee by the city will be included in the request for proposals. This process can be accomplished in a request for qualification phase and a request for proposals phase. The request for proposal process shall include the following:

(1) Adequate public notice of a minimum of ten business days prior to the date established for the receipt of qualifications and/or proposals shall be provided. Such notice shall include as a minimum, publication in a newspaper of general circulation.

(2) A minimum of three proposals, if available, shall be evaluated and selection made based on demonstrated competence, qualifications and project approach for the services required. Where applicable to a particular project, factors such as the following shall be used in tentatively selecting a firm:

(a) Specific experience with similar projects.

(b) Specific experience with earlier phases of the same project.

- (c) Background and experience of staff members who would be assigned to the job.
- (d) Availability.
- (e) Locality of firm.
- (f) Ability to communicate ideas.
- (g) Ability to supply all of the major disciplines necessary to perform the work.
- (h) Qualifications of subcontractors/ subconsultants.
- (i) Conceptual design/project approach.
- (j) Accuracy of the firm in estimating time and cost requirements.
- (k) Responsiveness to requirements contained in the RFP.
- (l) Financial capabilities of the firm.

(3) The purchasing agency may interview one or more of the proposers in order to clearly understand the proposers qualifications and the submitted proposal.

(4) Selection criteria may be established in order to determine the best overall proposal. The criteria may incorporate a weighting system for the proposals received.

(5) Fees for professional services are an important consideration, which must not be taken lightly. However, selection shall be ultimately based on demonstrated competence, qualifications and project approach at a reasonable fee. Depending on the complexity of the project, the purchasing agency may utilize one of the following procedures to determine a fee:

(a) The fee can be requested as part of the requested proposal and considered in imitatively selecting a firm.

(b) A multi-step sealed procurement can be requested where the sealed fee is not opened until a proposer has been tentatively selected.

(c) A fee can be negotiated after a proposer has been selected and a final scope of services has been determined.

(6) If necessary, the purchasing agency may negotiate with one or more responsive firms in order to make a tentative selection. Once a tentative selection has been made, a final scope of services and fee shall be negotiated with the selected firm in order to enter into a contract deemed to be in the best interest of the city.

(7) On award, all contracts for professional services shall be formalized in a written agreement signed by the applicant and the purchasing agency.

(Ord. passed 5-3-05)

§ 39.10 NEGOTIATED PROCUREMENT ACTIONS.

(A) Purchase orders or written agreements shall be awarded without benefit of formal or informal bidding in one or more of the following cases. Negotiation methods may be used to award the contracts.

(1) Purchases required in the event of an emergency that necessitates the immediate purchase of goods or services.

- (2) Purchases where the cost of the service is fixed by law.
- (3) Purchases that can be procured through cooperative intergovernmental purchase agreements with other government jurisdictions.
- (4) Sole source procurements, where the proposed purchase is manufactured by only one company.
- (5) Purchases from a sole manufacturer, where it is determined to be more efficient and economical to reduce costs of maintenance of additional repair parts, suppliers or services.
- (6) Purchases that have been preceded by competitive scaled bidding, where no responsive bidder has responded.
- (7) Purchases under extensions of contracts when the same or lower price is extended for another year or part of a year. The maximum extensions shall not exceed five years without written notification to the Finance Officer.
- (8) Purchases under intergovernmental agreements or contracts that require use of procurement procedures inconsistent with the provisions of this section.
- (9) City share contracts that include contracts with developers for the construction of public improvements whereby the city shares in the cost of construction.
- (10) Used, discontinued or otherwise unique equipment or commodities that become available (such as at an auction) or are offered only for a limited time and may be acquired below the cost of similar new items.
- (11) Service on existing equipment when it is advantageous to the city to obtain parts, repair or service on existing equipment from a factory authorized dealer or distributor.
- (12) Perishable supplies that cannot be purchased by ordinary procurement methods because of imminent spoilage or decay.
- (13) Standardized parts, modules or accessories that will minimize excessive inventory or maintain compatibility with existing furnishings or installations.
- (14) Open ended purchase orders or written agreements with local suppliers in order to provide for emergencies, reduced down time of equipment or projects, and for supplies and materials not stored in a city warehouse.

(Ord. passed 5-3-05)

§ 39.11 SPECIALIZED PROCUREMENT ACTIONS.

(A) The procurement of the following goods and services shall be made exclusively by the delegated purchasing agency. Exceptions may only be granted with a written waiver from the Board of Mayor and Aldermen:

- (1) Insurance and actuarial services by the Risk Manager and/or the Finance Officer.
- (2) Legal services by the City Solicitor.
- (3) Information technology services, hardware, software and network capable devices including telephones by the Information Services Director.
- (4) Accounting and banking services by the Finance Director.

(5) Auditing services by the Auditor.

(6) Other purchases from non-departmental appropriations shall be made by the Finance Officer unless otherwise indicated in the budget.

(B) When purchasing insurance, a prequalification process may be used inviting agents and brokers to submit a questionnaire regarding their experience and qualifications. Only firms that, in the city's sole determination qualified, shall be selected for the bid process. Each firm selected to bid shall submit common specifications to their assigned insurance carriers. Awards for such purchases shall be made to the lowest responsible bidder. The city may retain the agency, and/or carrier receiving the contract for a period not to exceed three years, reasonable premium increases notwithstanding, before any renewal of this bidding procedure.

(C) In any award, the city may take into consideration any costs of conversion involved.

(Ord. passed 5-3-05)

§ 39.12 COOPERATIVE PROCUREMENT.

The purchasing agency shall have authority to join with any other municipal, state or federal governmental agency in cooperative procurement actions.

(Ord. passed 5-3-05)

§ 39.13 SPECIAL PROCUREMENT METHODS.

The purchasing agency proposing to utilize this section of the procurement code must detail in the project file why utilizing this section of the code is in the best interest of the city.

(A) Procurement methods.

(1) Design-build is a project delivery method in which the procuring agency enters into a single contract for design and construction of an infrastructure facility. Procurement of design-build services shall generally follow procedures outlined in the "Design Build Manual of Practice", as published by the "Design Build Institute of America".

(2) Design-bid-build means a project delivery method in which the purchasing agency sequentially awards separate contracts, the first for Architectural and Engineering Services to design the project and the second for construction of the project according to the design.

(3) Operation and maintenance is a project delivery method whereby the procuring agency enters into a single contract for the routine operation, routine repair, and routine maintenance of an infrastructure facility. Operation and Maintenance services shall be procured from prequalified contractors by utilizing competitive scaled proposals submitted in response to a request for proposals, which has established the supplies and services required to maintain and operate infrastructure facilities.

(4) Design-build-operate-maintain is a project delivery method in which the procuring agency enters into a single contract for design, construction, maintenance, and operation of an infrastructure facility over a contractually defined period. All or a portion of the funds required to pay for the services provided by the contractor during the contract period are either appropriated by the city prior to award of the contract or secured by the city through fee or user charges. Procurement of design-build-operate-maintain services shall generally follow procedures outlined in the "Design Build Manual of Practice", as published by the "Design Build Institute of America".

(5) Design-build-finance-operate is a project delivery method in which the procuring agency

enters into a single contract for design, construction, finance, maintenance, and operation of an infrastructure facility over a contractually defined period. No funds are appropriated to pay for any part of the services provided by the contractor during the contract period. Procurement of design-build-finance-operate-maintain services shall generally follow procedures outlined in the "Design Build Manual of Practice", as published by the "Design Build Institute of America". A preliminary determination by the City should have been made that project revenues are sufficient, over the length of the proposed contract, to cover design, construction, finance, and operations.

(6) Design-build-finance-operate-maintain means a project delivery method in which the purchasing agency enters into a single contract for design, construction, finance, maintenance, and operation of an infrastructure facility over a contractually defined period. No city funds are appropriated to pay for any part of the services provided by the contractor during the contract period. This deliver method does not preclude the city from providing financing as long as the city ultimately is reimbursed all of its costs over the life of the contract agreement.

(7) Construction management services is a project delivery process by which a qualified third party provides construction leadership with a defined scope throughout various phases of the project (e.g. planning, design and construction). The Construction Manager would typically provide advice and the construction leadership, contract management, direction, supervision, coordination and control of the work during the construction phase. The Construction Manager would strive to integrate the expertise of the design professional with the contractors knowledge of project constructability in order to obtain a cost effective end result. The Construction Manager could hold the dual role of design professional and contractor. The procurement of Construction Management Services shall generally follow procedures outlined by the Association of General Contractors "Owners Guidelines for Selection of a Construction Manager".

(8) Other special project delivery methods or combinations of the above may be utilized provided that the purchasing agency can demonstrate that the delivery method meets the intent of this procurement code and receives the approval of the Board of Mayor and Aldermen.

(B) Evaluation factors. The request for proposals shall state all evaluation factors and subfactors that will be separately rated and the weights to be given to each factor and subfactor in the evaluation. Evaluation factors may consist of the following:

- (1) Demonstrated compliance with design requirements;
- (2) Qualifications and experience;
- (3) Financial capacity;
- (4) Project schedule;
- (5) Price (or life-cycle price for design-build-operate-maintain and design-build-finance-operate-maintain procurements); and
- (6) Other evaluation factors if any.

(C) The request for proposals may require each offerer to identify an Independent Design Peer Reviewer whose competence and qualifications to provide such services shall be an additional evaluation factor in the award of the contract. The city reserves the right to choose its own Independent Design Peer Reviewer.

(Ord. passed 5-3-05)

§ 39.14 PROHIBITIONS.

(A) Conflict of interest. No employee, officer or agent of the city shall participate in the award or administration of a contract in which they or any member of their immediate family has an interest. No employee, officer or agent shall participate in the award or administration of a contract with any person, firm, partnership or corporation in which they or any member of their immediate family is an officer or employee or is about to become an officer or employee.

(B) Pecuniary benefit. No employee, officer or agent of the city who is participating or is about to participate in the award or administration of a contract, shall either solicit or accept any kickback, gratuity, contingent payment or other pecuniary benefit from any firm, person, partnership or corporation involved in such contract. For the purpose of this section, PECUNIARY BENEFIT means any advantage in the form of money, property, commercial interest, travel, offer of employment or anything else, the primary significance of which is economic gain.

(C) Standards of conduct. Every employee, officer or agent of the city is expressly prohibited from knowingly participating in the following:

(1) Underestimating or exaggerating requirements to certain prospective bidders for the purpose of influencing bids.

(2) Misrepresenting competitor's prices, quality or service to obtain concessions.

(D) Savings provision. Nothing in this chapter is intended to invalidate or in any way limit the term of any contract or special service agreement lawfully made prior to the effective date of this chapter.

(Ord. passed 5-3-05)

BUSINESS EXPENSE, TRAVEL AND PROPER USE OF CITY
RESOURCES

POLICY



Original Adoption:
April 13, 2007

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October 1, 2024
January 20, 2026

Business Expense, Travel and Proper Use of
City Resources
Policy

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ATTACHMENTS

A-1: Travel Request Form

A-2: Travel Reimbursement Form

B: Purchasing Cardholder Guidelines

C: Acknowledgment (To be signed by employees using a City Vehicle for take-home purposes)

TRAVEL POLICY

Purpose

To guide City employees, officials, and members of City trusts, boards, and commissions when traveling for City business.

- Per IRS guidelines, travel advances or expense reimbursements may be taxable unless certain requirements are met.

To avoid taxation, all three of the following IRS conditions must be satisfied:

1. **Business Connection:**

Expenses must be related to performing official City duties.

2. **Substantiation:**

Employees or officials must provide enough information and documentation to meet IRS rules for an accountable plan.

- This includes keeping a log and providing proof of the amount, time, place, and reason for each expense.

3. **Return of Excess Amounts (if applicable):**

Employees or officials must return any money received beyond what is substantiated within one week.

- This applies only to travel advances.

Scope

- This policy covers reimbursement for conferences, seminars, training sessions, and similar City-related events.
- Eligible expenses include transportation, registration, lodging, meals during overnight stays, and related incidental costs.
- The Mayor or designee may approve exceptions for unique situations, as long as they do not harm the City.
- Reimbursement also applies when employees are away from home significantly longer than a regular workday and need sleep or rest.
- Mileage reimbursement for business travel within 65 miles of the City must follow the City's existing mileage reimbursement policies.

Policy

1. Employees should make every attempt to use the State of NH Travel Services Contract ([8003702 Travel Services.pdf](#)) [STATE OF NEW HAMPSHIRE](#) to book flights, hotels, and approved car rentals.
 - If this service is not used, justification must be provided to accountspayable@manchesternh.gov.
2. Employees must pay the travel contractor with their City P-Card.
3. Employees will use the City P-Card for approved conference registrations.
4. Department Directors must approve all staff travel, inform claimants about travel policies, and ensure compliance. The Department is responsible for checking if reimbursements are reasonable and necessary.
5. The Office of the Mayor must approve and receive advance notice (with location, purpose, and dates) of any Director's absence at least one week before travel, including emergency contact arrangements.
6. Travel and Reimbursement Request Forms (Attachments A-1 and A-2) must be filled out for any travel reimbursement, within one week of completed travel.
7. Each employee or official must use a separate form.
8. Travelers cannot approve their own travel requests or justifications.
 - Approval must come from a supervisor or higher.
 - If a Director files a claim, the Mayor or designee must approve.
9. Not following the travel policy or falsifying expense reports can lead to denied reimbursement, loss of travel privileges, discipline, termination, or criminal prosecution.
10. Out-of-state travel should be by commercial airline coach class (see C.1).
11. Travel time is defined as 24 hours before and after the official conference times, unless cheaper airfares require different timing.
12. Expenses for a travel companion are not reimbursed by the City.

CONFERENCE REGISTRATIONS

- The City may reimburse employees for Director approved registration fees for City-related workshops, conferences, and seminars.
- The City will not reimburse for special events or leisure activities (like golf tournaments or museum outings) that are not job-related.
- If meals are included in the registration, additional meals will not be reimbursed unless you have special dietary needs (see E.1.c).
- Use a P-Card for pre-paid registrations when possible.
- Departments should pre-register if it saves the City money.
 - Late registration (after the discount deadline) must be approved in writing by the Department Director, or by the Mayor if the Director is registering late.
- Submit the official conference registration and proof of attendance with the Travel Request Form to the Finance Department for reimbursement.

TRANSPORTATION

Commercial Airline (Utilize State of NH Travel Contract : [8003702 Travel Services.pdf](#)) [STATE OF NEW HAMPSHIRE](#))

- Request Manchester-Boston Regional Airport as the main departure point.
- Book tickets more than 30 days in advance to get lower fares.
- Fly coach class.
- Consider special travel times, discounts, or senior rates if total costs are lower.
- The Mayor may approve exceptions if justified in writing by the Department Director.

City Ground Transportation:

- Private vehicle mileage or shuttle/limousine service to and from Manchester-Boston Regional Airport is not reimbursed.

Parking:

- Park in the garage or long-term lot at Manchester-Boston Regional Airport.
 - Parking will be validated at the Airport's Communications Center with supervisor certification and travel dates.
- For other airports, up to \$27 per day will be reimbursed for parking.

City Vehicle:

- Use a City-owned vehicle for business travel within 65 miles when possible, if it's the most cost-effective option.
 - Ask Central Fleet if your department has no vehicle.

Private Vehicle:

- If you drive your own car outside New Hampshire, you'll be reimbursed at the IRS mileage rate, but only up to the cost of the cheapest air coach fare or mileage, whichever is less.
 - The Department Director must document and approve the comparison at the time of booking.

Rental Car:

- Rental cars are only reimbursed with written justification approved by the Department Director.

Other Transportation:

- Bus or train may be used if it's the least expensive option. Department Director approval is required.

Reminder - Seat Belt Use:

Drivers and passengers must wear seat belts at all times on City business.

LODGING

- Employees should prepay for hotels with a City P-Card and ask for the government rate.
- Hotel stays must be pre-approved by the Department Director.
- Lodging may be shared with other employees if the Department Director allows.
- The City will pay for hotel costs up to the GSA per diem rate (see www.gsa.gov/travel/plan-book/per-diem-rates).
 - Exceptions can be made if the event hotel is more expensive and no cheaper options are nearby.
- Lodging is only reimbursed for travel outside a 65-mile radius from the City.
- The City will not reimburse for non-business charges on the hotel bill.
- The City will not pay for hotel costs above the single occupancy GSA rate per person or for extra nights unless it's cheaper to stay longer.

MEALS

- Meal expenses can include reasonable tips (up to 15%).
- Alcohol is not reimbursed.
- If a meal is included with registration, the City won't pay for another meal.
 - Exception: except for a doctor-approved dietary need and Department Director pre-approval.
- Meals are only reimbursed if the trip includes an overnight stay.
- Reimbursement is for actual meal costs, up to the GSA per diem rates www.gsa.gov/travel/plan-book/per-diem-rates.
- Reimbursement is prorated for the travel days; see GSA per diem rate.
- No more than 3 meal receipts per day can be submitted.
 - Snacks, soda, and coffee count toward the daily total but are not separate meals.
- If staying somewhere with a kitchen, employees are encouraged to prepare meals.
 - Grocery costs must not exceed the daily per diem and need a dated receipt.
 - Groceries do not include non-food items.

MISCELLANEOUS EXPENSE

- The City will not reimburse for personal items or entertainment (like toiletries, medicine, laundry, movies, etc.).
- All expenses on the Reimbursement Request Form (Attachment A-2) need an original receipt, except for parking meters (use only if cheaper alternatives aren't available).
- Reasonable tips for baggage, taxi, and meals are allowed up to 15% of the cost.

FOREIGN TRAVEL

- The City will not reimburse for foreign taxes (like GST) that can be refunded to the employee.
- Employees must claim any eligible foreign tax refunds themselves.

CITY PURCHASING CARDS (See P-Card Policy for details)

- The P-Card program helps reduce paperwork, cash advances, and the need for employees to use personal funds for City business.
- Cardholders must submit receipts and sign for all purchases to their department's P-Card administrator at least weekly (see City P-Card Guidelines, Attachment B).
- Prohibited purchases include: (see Prohibited Purchases in P-Card Policy: cash advances, wire transfers, money orders, personal purchases, gift cards, entertainment, alcohol, weapons, and donations, etc.).
- Use the P-Card for City business purchases only, following City ordinances, Procurement Code, and this Policy.
- Violations of proper P-Card use can lead to discipline or termination.
- Only authorized employees may use a P-Card. Card use cannot be delegated.
- Each cardholder has monthly, daily, and single purchase credit limits.
 - Do not split transactions to get around these limits.
- The City audits P-Card use regularly.

TRAVEL & ENTERTAINMENT TIPS

- Do not use the P-Card for gasoline for your personal vehicle.
 - Claim mileage for business travel on your expense report.
- If using a rental car, you may use the P-Card for gas.
- The P-Card can be used to pay itemized hotel bills, if not paid for by the travel contractor adhering to GSA published rates.
- The City's P-Card does not include ATM access.
 - If you need cash while traveling, use personal funds and request reimbursement with an expense report.
- See the Purchase Card Program Cardholder Guide (Attachment B) for more details.

PROCESSING REIMBURSEMENT CLAIMS

- Employees must get travel authorization prior to booking the trip.
- The employee completes the Travel Form (Attachment A-1) and gets it approved by the Department Director.
- Within 5 days of returning, the employee completes the rest of the Travel Form and, if needed, the Reimbursement Request Form (Attachment A-2), then submits forms with all original receipts to the Department Director.
- If the employee is owed money, the Department prepares a Payment Voucher.
 - Expenses like mileage, tolls, and meals must reference the original Travel Form(s).
- Attach supporting documents such as:
 - Airline tickets or electronic itinerary
 - Conference brochure and registration
 - Itemized hotel receipt
 - Meal or grocery receipts
 - Rental car agreement
- After Department Director approval, traveler sends all forms and receipts to the Finance Department for review and payment.
- The Finance Officer or their designee processes payment.
 - If there are problems (missing documentation, errors, etc.), the forms are returned for correction.

TRAVEL ADVANCES

- Travel advances are rarely given; employees should use a P-Card instead of cash.
- Any unspent cash from an advance must be returned to the City Treasury immediately after the trip, and a receipt will be issued.
- If the employee does not submit completed travel forms within 5 days of returning, the department may lose the ability to get future advances and the employee may lose travel privileges.
- Only one outstanding travel advance is allowed per employee.

ATTENDANCE AND CONDUCT

- Traveling on City business is a privilege, not a right.
 - Any employee who is involved in any conduct that is offensive; who violates the common decency or morality of the community; or whose conduct is unbecoming of a City employee will be subject to disciplinary actions in accordance with the City's personnel policies.
- Employees are expected to fully attend the event.
 - Unexcused absences from a substantial portion of the conference, seminar, sessions or activities without good and justifiable cause will be subject to disciplinary action in accordance with applicable personnel policies and may be held personally liable for all travel expenses.

CANCELLATIONS

- If the City prepaid for registration, lodging, or transportation and the trip is canceled, the employee must follow the cancellation policy to get a refund or substitute another employee if possible.
- The employee must provide a written explanation for the cancellation, approved by the Department Director, and submit it with the travel form.

REFUNDS

- The department and employee are responsible for getting and processing any refunds owed to the City. Refunds must be deposited with the City Treasury Division.
- Any refunds will be credited back to the department's budget.
- If a refund check is made out to the employee, it must be signed over to the City and given to the Finance Department.
- If a refund goes to the employee's personal credit card, the employee must reimburse the City for the amount.

REPORTING

- Employees who attend conferences or training paid by the City may be asked to give a report to the Board of Mayor and Aldermen about what they learned.

VEHICLE USE AND REIMBURSEMENT

Purpose:

- This policy covers the use of City-owned vehicles for business by City employees, contract workers, and officials, as well as personal vehicle mileage reimbursement.
 - This ensures the City is in compliance with IRS regulations.
 - Police and Fire Departments are exempt and have their own vehicle policies.

Scope:

- This policy gives rules for assigning take-home vehicles, using City vehicles, and reimbursing employees for personal vehicle use for conducting official City business.
 - Department Directors are responsible for making sure these rules are followed.
- City vehicles can only be used for official business—not for personal errands or unauthorized trips outside City limits, unless approved by a Department Director (see § C.3 for exceptions).
- The Mayor or designee may make exceptions if needed, as long as they don't harm the City.
- When traveling for City business, the City will provide a vehicle or reimburse personal vehicle use.
- For out-of-City travel expense procedures, see the main Travel Policy.

Policy:

GENERAL PROVISIONS

Safety:

- The City reserves the right to prohibit employees with poor safety or driving records from using City or personal vehicles for City business.

Licensing:

- Employees must have a valid driver's license to drive for City business and must show proof of their license to their department every year, or when asked.
- Employees must tell their supervisor immediately if their license is suspended, revoked, or cancelled.

Driver Qualifications:

- Drivers of special classes of vehicles must have the appropriate license for that class of vehicle, including a Commercial Driver's License for City-owned vehicles that weigh over 26,000 pounds, tow trailers in excess of 10,000 pounds, haul hazardous materials, or transport 15 or more passengers, including the driver.

- Specialty vehicle or equipment operators must be trained appropriately to operate the vehicle or equipment assigned. Department heads are responsible for ensuring all drivers meet the qualification requirements for the vehicle assigned.

Vehicle Assignment:

- Vehicles are not assigned for personal convenience.
- Use of a City vehicle is a responsibility, not a privilege.
- Personal use, such as commuting, may be taxable and reported on the employee's W-2.
- Before assigning a vehicle, the Department Director must give the employee a copy of this policy, explain any tax impacts, and get a signed acknowledgment (see Attachment C).

Director Responsibilities:

- Approve all vehicle assignments.
 - Confirm the employee is properly licensed.
 - Track license expirations, violations, and suspensions.
- Manage and schedule vehicle assignments.
- Notify employees about rules and provide necessary CDL applications.
- Ensure vehicles are used only for City business.
- Approve vehicle assignments to ensure drivers are covered by City insurance.
- Provide policy copies and collect signed acknowledgments from take-home vehicle assignees.
- Submit a list of all licensed/qualified drivers to Human Resources and Finance yearly (by December 15) and report changes as they happen.
- Give Human Resources a list of 24-hour vehicle assignees by January 1 of each calendar year, and update them within one week of any changes.

Authorized Passengers:

- Only City staff, contract employees, elected/appointed officials, or other authorized persons on City business may ride in City vehicles.
 - Any exceptions need written approval from the Department Director.

Passenger Drivers:

- Authorized passengers are permitted to assist in the driving of a City vehicle if they are properly licensed to drive in accordance with the above provisions.

Passenger Conduct:

- Vehicle operators are responsible for passenger behavior.
- Passengers may not operate vehicle after drinking alcohol or under the influence of drugs or controlled substances.
- Smoking is prohibited in any City vehicle.

Enforcement

- Department heads must make sure that only authorized passengers are allowed in City vehicles.

Smoking and Alcohol/Drug Use

- Employees cannot drive City vehicles if they are taking medication that warns against driving, unless a doctor says it is safe.
- Employees are never allowed to drive a City vehicle after drinking alcohol or while under the influence of illegal drugs or controlled substances.
- Smoking is not allowed in any City-owned vehicle.
 - **Employees who violate these rules will face disciplinary action.**

Take-Home Vehicles

- Take-home vehicles are only given when they are provided to respond to emergency situations posing an immediate threat to the safety of the public or when there is a clear public benefit.
- Take-home vehicles are allowed if picking up a City vehicle from work would cause significant delays resulting in a threat for the public.
- Department Directors must approve take-home vehicle assignments and ensure they are used according to this policy.

Daily Use Vehicles

- City vehicles not used for out-of-city trips must be returned to their regular City parking spots every night.

Out-of-City Trips

- If a trip starts before 8:00 a.m., the driver may take the vehicle home the night before, as long as it can be parked safely.
- If a trip ends after 4:00 p.m., the driver may take the vehicle home and return it to City property the next morning.

Personal Use Restriction

- City vehicles taken home under these rules cannot be used for personal errands or to transport unauthorized passengers, unless the Department Director gives permission.

Accidents

- Any accident involving a City vehicle or a personal vehicle being used for City business must be reported right away to the police and the Department Director.
 - A copy of the accident report and a letter from the Department Director explaining the situation and any corrective action must be sent to the City's Risk Manager.

Insurance

- City-authorized drivers are covered by City insurance for bodily injury and property damage while using City vehicles for official business.

Parking Tickets

- The City will not pay for parking tickets or towing fees from illegal parking.

PERSONAL VEHICLE MILEAGE REIMBURSEMENTS**Required Information:**

- To get mileage reimbursement, employees must keep a log of each trip:
 - the date
 - origin
 - destination
 - purpose
 - miles driven
- The Department Director (or designee) must approve the mileage log.
- The Director sends the form to Finance for approval and payment processing.
 - Employees cannot approve their own mileage reimbursement.

Personal Vehicle Responsibility:

- Employees are responsible for all costs of using their own car for City business (gas, insurance, maintenance, etc.); the only compensation is the mileage rate.
- Commuting miles between home and the regular worksite are not reimbursed.
 - If traveling from home to a different work site, the normal commute mileage is subtracted from the total.

Department Responsibilities:

- Department Directors must make sure all employees using personal vehicles for City business have liability insurance and a valid driver's license.

- Failure to report a lost license or insurance can lead to discipline or termination.
- Directors must share this policy with all eligible employees.

Compensation:

- Mileage is reimbursed at the current IRS rate.
- The Finance Department will notify departments if the rate changes.

INTERNAL REVENUE SERVICE (IRS) RULES FOR TAKE-HOME USE OF CITY VEHICLES

Taxable Use:

- According to IRS rules, personal use of a City-provided vehicle is considered taxable income (unless the vehicle is specifically excluded as a non-personal use vehicle). The value of this benefit must be included in the employee's income and is subject to tax and reporting. Questions about how to value a City vehicle for tax purposes should be directed to the Finance Department.

Valuation Rules:

The IRS allows three ways to determine the taxable value:

1. Automobile Lease Value Rule
2. Vehicle Cents-per-mile Rule
3. Commuting Rule

The Automobile Lease Value Rule applies only to officials and employees paid at the Federal Executive Level V or higher. For almost all City employees, the City will use the Commuting Rule.

Commuting Rule (IRS Publication 15-B)

- The Commuting Rule is a simple way to calculate the taxable value of a City vehicle used for commuting.
- For each one-way commute (home to work or work to home), \$1.50 is added to the employee's taxable income. If more than one employee commutes in the vehicle, each is charged \$1.50 per trip.
- This works out to about \$3 per day, \$15 per week, or \$55 per month (check the IRS website for updates).
- The City reports this benefit for the tax year (January 1–December 31) and includes the total value on the employee's W-2 the following January.

Commuting Rule Requirements:

- The City owns or leases the vehicle and provides it to the employee for business use.

- The City requires the employee to commute in the vehicle for legitimate business reasons, not as extra pay.
- The City has a written policy that forbids personal use beyond commuting or minor (de minimis) use.
- The employee does not use the vehicle for other personal reasons.
- The employee is not an elected official, part owner, or a highly paid “control employee” (as defined by federal pay scales).

De Minimis Use:

- “De minimis” personal use means very minor, infrequent personal use, such as stopping briefly for a personal errand on the way home from work.

VEHICLE USE REVIEW PROCESS

- Every year, Department Directors must review and compare the miles reimbursed and the cost of operating each City vehicle under their control.
- They must decide if the costs are justified and in the best interest of the City and citizens, or if changes to vehicle use, type, or number are needed.

PROFESSIONAL CERTIFICATION AND/OR LICENSE(S)

Purpose

This policy addresses professional education and training, examination and occupational license fees, and use of leave related to professional certification and licenses.

The City encourages employees to develop their skills by supporting professional certifications and licenses.

- This policy covers continuing professional education, employee training, exam and license fees, and related leave for professional certifications and licenses.
- The Mayor or designee may approve exceptions as long as they do not harm the City.

Scope

This policy applies to certifications and licenses that are:

- Required for the job, or
- Not required, but improve job performance.

See the City's tuition reimbursement policy for more information on education benefits.

Policy

Notification & Approval:

- Any professional certification or license training or exam that takes time away from normal work duties must be approved in advance by a supervisor.
- The Department Director approves employees' availability to attend training or exams.

For Required Certifications/Licenses:

- Training provided by or through the City counts as regular work hours.
- Training outside the City may be paid for by the City if approved and budgeted; attending this training also counts as regular work hours.
- The City pays for exam and renewal fees for certifications or licenses required by the job, law, or contract. Time spent taking required exams counts as regular work hours.

For Optional Certifications/Licenses That Enhance the Job:

- City-sponsored training counts as regular work hours.
- With prior approval, relevant outside training may count as work hours and may be paid for if budgeted.
- Training not related to City duties and requiring time off may be done using approved personal leave.
- If the City offers in-house training or education to meet certification/licensing needs, employees must use these programs before enrolling elsewhere.
- Exams and fees for certifications not required for the job may or may not be reimbursed; Department Director approval is needed for reimbursement.

Procedure

- Employees must provide proof of attendance and successful completion to receive reimbursement.

PROFESSIONAL DUES AND MEMBERSHIPS

Purpose

Membership in professional organizations can benefit the City by providing access to important information, resources, and networking opportunities. This policy explains which memberships and dues are appropriate for City payment or reimbursement.

Policy

General Rule:

Professional dues and memberships are appropriate if they help the City achieve its mission or help an employee perform their job duties.

Appropriate Memberships:

Memberships must provide a direct benefit to the City, and not overlap City-wide memberships.

Examples include:

- Professional organizations
- Trade associations
- Chambers of commerce
- Civic or public service organizations
- Boards of trade
- Business leagues

Inappropriate Memberships:

Memberships for personal, recreational, or social purposes are not allowed.

Examples include:

- Country clubs
- Golf or athletic clubs
- Hotel clubs
- Sporting clubs
- Airline clubs
- Social clubs

Non-Discrimination:

- The City will not pay dues or memberships to organizations that discriminate based on race, religion, color, sex, age, national origin, sexual orientation, marital status, ancestry, or disability as it is defined by the Americans with Disabilities Act of 1990, Section 3(2).

Department Director Responsibility:

- Department Directors must decide if a membership is appropriate and beneficial to the City.
- Department Directors are responsible for deciding if it is useful for employees to attend meetings, seminars, or conferences of these organizations.

Exceptions:

- The Mayor or designee can approve exceptions to this policy, as long as the exception does not harm the City.

PROPER USE OF CITY RESOURCES

Purpose

- This policy sets the rules for how City departments and employees may use City resources. The Mayor or designee may approve exceptions, as long as they do not harm the City.

Scope

- This policy covers all City resources, facilities, and equipment, including fax machines, copiers, postage, computers, telephones, pagers, and the internet.
- Departments may set their own internal rules, but they cannot be less strict than the City's policy.

Proper Use of City Resources

- "City resources" means City funds, property, supplies, equipment, and employee time.
- City resources, facilities and equipment, are meant for official City business.
- Employees can't use City resources for the personal benefit of others unless it's part of their job duties.
- Personal use is only allowed if ALL of the following criteria are met:
 - There is no cost (or only a very small, insignificant cost) to the City.
 - It does not interfere with official duties.
 - It is brief in duration and infrequent.
 - It does not risk City information or software security.
 - It promotes organizational effectiveness or improves the employee's job skills.

Prohibited Uses

- Employees may NOT use City resources for:
 - Running an outside business.
 - Supporting or promoting outside organizations (unless allowed by law or City agreement).
 - Political campaigning.
 - Commercial advertising or selling (unless allowed by law or City agreement).
 - Illegal activities.
 - Personal use of field equipment (like power tools, landscaping, or snow equipment).

Policy Exceptions

Limited personal use may be allowed if:

- The employee gets prior supervisory approval.
- The cost to the City is de minimis (very small or reimbursed).
- It does not interfere with work.
- It does not break any laws or City rules.

Examples of Permitted Limited Personal Use:

- Using a City computer briefly outside work hours.
- Using a City cell phone if you don't go over the plan's minutes.
- Using a fax machine for a local call with minimal or reimbursed cost.
- Personal email or web browsing on breaks or outside work hours, as long as it follows City policy.
- Using a PDA for personal appointments.

If personal use does not meet the "de minimis" standard, the employee must reimburse the City for the cost by cash or check paid to the City Treasury Division.

Conflict of Interest

Employees may not use any City resources or identity to support or represent outside activities, including businesses, hobbies, or political activities.

Examples of things that cannot be used for personal or outside purposes include:

- City phone numbers and office email or web addresses
- City titles or affiliations in advertising
- City stationery, office supplies, or equipment (like copiers)
- City computers or laboratory equipment

Reporting Misuse of City Resources

- Employees are encouraged to report any improper or fraudulent activity involving City resources.
- If you suspect fraud, improper use, or other financial irregularities, report it to a supervisor one level above the person involved, as well as the Department Director and the Mayor's Office, as soon as possible.
- The Mayor will notify the City Security Manager, who will investigate as needed. If illegal activity is found, the Mayor will also notify law enforcement.
- Fraud or wrongdoing can also be reported anonymously to the City Solicitor's Office at 603-624-6523.
- Employees who report suspected fraud or help with an investigation are protected from retaliation under the City's Whistleblowers Policy. However, this does not protect anyone who is personally involved in wrongdoing.

City of Manchester Business Expense, Travel and
Proper Use of City Resources Policy

Penalties and Enforcement

Employees who violate City policies on personal use of City resources, outside work, or conflict of interest will face disciplinary or corrective action, up to and including termination.

MEALS AND REFRESHMENTS

Purpose

This policy explains when City funds can be used to buy meals or refreshments for meetings, employee training, recognition events, or other gatherings that serve a public benefit.

The Mayor or designee may approve exceptions if they do not harm the City.

Scope

- Meals or refreshments include anything from restaurant food, catering, or food prepared by City employees for a meeting or event.

Policy

- City funds can only be used for meals or refreshments if there is a clear public benefit and pre-approval is granted.

Conditions for Allowable Purchases

- Meals and refreshments should only be bought with City funds when a public benefit is clear.
- Examples of acceptable situations:
 - Business meetings of boards or commissions that extend through a normal meal period.
 - Light refreshments (up to \$5.00 per person) at meetings of volunteer groups that directly benefit the City.
 - Reasonable meals for volunteer efforts on behalf of the City, if pre-approved by the Department Director.
 - Human Resources for training and employee recognition programs and related meal expenses.
 - The City Clerk's office for Board of Mayor and Alderman meeting purposes.

Non-Allowable Expenditures (unless pre-approved or part of a budgeted Human Resources program)

- Refreshments at meetings lasting less than 2.5 hours.
- Expenditures for personal occasions (birthdays, retirements, etc.).
- Refreshments at regular Department staff meetings.

- Miscellaneous items like awards, flowers, greeting cards, gift certificates, event tickets, decorations, kitchen supplies, or personal items unless part of a budgeted Human Resources program.

Finance Department Role

- Finance audits these expenses for compliance.
- If a department disagrees with a rejected expense, they may appeal to the Mayor.

Purchasing Procedures

- Do NOT use City P-Cards to buy food or beverages for meetings. Employees should pay personally and submit proper forms and receipts for reimbursement.

Citywide Employee Training

- Human Resources coordinates citywide training and development events and authorizes related expenses.
- All non-training events for public benefit require prior approval from the Finance Director or their designee.
- Reasonable and customary meal expenses relating to volunteer efforts on the City's behalf providing that the event and related expenditure are preauthorized by Human Resources.

Documentation Requirements

To process miscellaneous expenses quickly and correctly, you must provide:

- The original invoice or receipt
- An explanation of the business purpose for the expense
- Attendance records and the meeting agenda
- A calculation of the per person cost
- Proof of pre-authorization, if required

Department Directors are responsible for making sure all meal and refreshment purchases or reimbursements follow this policy.



Sharon Y. Wickens
Finance Officer

Michele A. Bogardus
Deputy Finance Officer

CITY OF MANCHESTER

Finance Department

GIFT CARD PURCHASES

Departments that purchase gift cards for use in daily operations must have an internal tracking system for the purchase and distribution of gift cards.

Departmental Gift Card Purchases

1 – Authorization must be received by the Finance Director or their designee **PRIOR** to purchasing gift cards.

2 – Purchased gift cards must be securely stored.

3 – Gift card log must be established and maintained.

Document the following:

Purchase of gift cards

Issuance of gift cards

Balance reconciliations

Receipts for purchase, gift card purchasing document and gift card distribution form should be saved and available for review.

Two authorizing signatures for issuance and reconciliation are required.

4 – Quarterly, all gift card logs and reconciliations, to include authorized signatures and receipts, must be sent to accounts payable for compliance and accountability.

Bogardus, Michele

From: Kennedy,Patricia
Sent: Friday, March 28, 2025 2:48 PM
To: Bogardus, Michele
Subject: FW: [External Email] Order #WEB89494 confirmed

Hi Mish,

I just ordered check stock and paid with my PCard. Here is the receipt, could you please sign when you have a chance?

Thanks!

Tricia Kennedy
City of Manchester
Finance Department
One City Hall Plaza
Manchester, NH 03101
(603) 792-6624
(603) 624-6549 *fax*
pkennedy@manchesternh.gov

From: RELYCO <store@relyco.com>
Sent: Friday, March 28, 2025 2:16 PM
To: Kennedy,Patricia <pkennedy@manchesternh.gov>
Subject: [External Email] Order #WEB89494 confirmed

RELYCO
ORDER #WEB89494

Thank you for your purchase!

Hi Tricia, We're getting your order ready to be shipped. We will notify you when it has been sent.

[View My order](#)



Your Order Is Making a Difference!

RELYCO **donates 1%** of all our online sales to local charities. This quarter, we will be donating to Lydia's House of Hope. We appreciate your help!

Order Summary



BASICHEK Red Bottom Check 2 Perfs (2,500 checks) × 4

SKU#: BC302P-RD  BUY 2 GET 5% (-
\$43.00)

\$817.00

~~\$860.00~~

Subtotal **\$817.00**

Shipping **\$70.65**

Taxes **\$0.00**

Total **\$887.65 USD**

You saved \$43.00

Customer information

SHIPPING ADDRESS

BILLING ADDRESS

Patricia Kennedy
City of Manchester, NH Finance
Department
One City Hall Plaza
Manchester NH 03101
United States

Patricia Kennedy
City of Manchester, NH Finance
Department
One City Hall Plaza
Manchester NH 03101
United States

SHIPPING METHOD

FedEx - Ground

PAYMENT



ending with 8473



If you have any questions, reply to this email or contact us at info@relyco.com

The Right-To-Know Law (RSA 91-A) provides that most e-mail communications, to or from City employees and City volunteers regarding the business of the City of Manchester, are government records available to the public upon request. Therefore, this email communication may be subject to public disclosure.

Health Purchasing Card Payment Authorization Report 07/27/2025

Invoice Date	Invoice	Transaction Description	Transaction Amount	Fund Code	Dept	Org	Object Code
BANK OF AMERICA							
7/2/2025	20250708	THE HOME DEPOT #3482 - Pu	✓ 22.28	0101	410	4100	441
7/9/2025	20250717	AMAZON MKTPL NL6DV9PW0 -	✓ 92.92	0101	410	4100	441
7/11/2025	20250717	AMAZON MKTPL NR8RB7NP2 -	✓ 54.29	0101	410	4100	441
7/14/2025	20250717	THE HOME DEPOT #3484 - Pu	✓ 10.08	0101	410	4100	441
7/17/2025	20250723	AMAZON MKTPL 8B8673MM3 -	✓ 15.96	0101	410	4100	441
7/17/2025	20250723	Feldesman Liefer LLP - Pu	✓ 150.00	0101	410	4100	580
7/10/2025	20250716	OWL STAMP - Purchase	✓ 22.95	0101	410	4100	610
7/11/2025	20250716	AMAZON MKTPL NL13Y1S10 -	✓ 66.33	0101	410	4100	610
7/21/2025	20250723	AMAZON MKTPL KO8T10IF3 -	✓ 588.00	0101	410	4100	740
7/2/2025	20250708	THE UPS STORE 4236 - Purc	✓ 19.95	0101	410	4105	865
6/30/2025	20250708	BEACON HILL CAREER TRA -	✓ 247.50	0205	410	41FG	968
6/30/2025	20250708	TST WRAP CITY - MANCH -	✓ 231.29	0205	410	41FG	968
7/10/2025	20250717	WALMART.COM - Purchase	✓ 173.46	0205	410	41FG	968
7/14/2025	20250717	ZOOM.COM 888-799-9666 - P	✓ 149.90	0205	410	41FG	968
7/21/2025	20250723	AMAZON MKTPL OG1B19H83 -	✓ 9.98	0205	410	41FG	968
7/17/2025	20250723	STERICYCLE, INC - Purchas	✓ 348.41	0205	410	41FG	968
			2,203.30				
			2,203.30				

[Signature] 8/4/25



City of Manchester

P-CARD ACCOUNT MAINTENANCE

Cardholder Information:

Cardholder Name: _____

Cardholder Account Number: _____

Please indicate requested change(s):

Increase -or- Decrease monthly credit limit from \$_____ to \$_____

If this is a temporary increase or decrease, please indicate ending date: _____

Increase -or- Decrease single transaction limit from \$_____ to \$_____

If this is a temporary increase or decrease, please indicate ending date: _____

Accept -or- Block the following Merchant Category Codes:

Other: _____

☐ Change Cardholder name to: _____
(Maximum 21 characters to be embossed on card)

☐ Change Reporting Dept. from _____ to _____

☐ Issue card replacement due to:
☐ lost card ☐ stolen card ☐ not received ☐ embossing error ☐ damaged
☐ other _____

☐ Account Closure/Cancellation (effective immediately)

Reason: _____

I certify that no unauthorized purchases that could be considered misappropriation of City funds have been made by myself as of _____ (Date card was last used)

X _____ X _____
Cardholder Signature **Date**

X _____ X _____
Department Head Signature **Date**

X _____ X _____
P-Card Administrator Signature **Date**

Reimbursement Request Form

Employee: _____

Department/Division: _____

Point of Travel - From: _____

Month of: _____

Department Head Approval: _____

Point of Travel - To: _____

Purpose of Travel: _____

Date	Common Carrier	Personal Vehicle Expenses - Total Miles @0.70 per mile	Lodging * (\$235 max) \$Night + Tax	Meals *(incls gratuities \$74 max)			Fees	Miscellaneous	Total	Method of Pmt (Cash, Check, Credit Card)
				Receipts Mandatory						
				Breakfast	Lunch	Dinner				
									0.00	
Actual Expenses Here and Enter Line Number		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	20	21	22	23	23	23	24	25	26	

* Must be greater than 65 miles outside of the City - Based on Rates issued by IRS.

If you have any questions, please refer to the City of Manchester's Travel Reimbursement Policy



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CITY OF MANCHESTER

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City of Manchester
GIFT CARD DISTRIBUTION

Today's date_____

** PLEASE MAKE PHOTOCOPY & ATTACH TO FORM.

Description of asset distributed

Quantity	Description	Value	Comment
_____	Gift Card	_____	

Given to

Print name of staff person:_____Initials/sign off:_____

For client name (if applicable):_____

Witness

Print name of staff person:_____Initials/sign off:_____

___ Logged into Excel

GIFT CARDS							
Gift Card Number:	Date purchased	Beg Balance:	Date Distributed	Distributed To	Purpose	Amt Spent/Distributed:	Amt Remaining:
							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
						TOTAL	\$ -
						# of Gift Cards	0

RECONCILED BY:
 RECONCILED BY:

DATE:
 DATE: